VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY AGENDA

June 17, 2025 10:30 A.M.

2nd Floor Boardroom Frederick B. Karl County Center 601 E Kennedy Blvd. Tampa, FL 33602

Welcome to the Hillsborough County Value Adjustment Board (VAB) meeting.

ORDER OF BUSINESS

- 1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase IV Recommended Decisions, Certify Tax Rolls, Approve Minutes, and handle other VAB matters.

2. Public Comments

<u>Chair's Statement</u>: The VAB welcomes comments from petitioners about any issue or concern related to their petition or processes of the VAB.

Anyone wishing to speak before the VAB during the public comment portion of the meeting will be able to do so by completing the sign-in sheet located at the sign-up table inside the Boardroom lobby or completing the online Public Comment Form found at: https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board/Speak-at-VAB-Meeting. You will be required to provide your name and telephone number in your email. This information is being requested to facilitate the audio conferencing process. The Chair will call on speakers by name in the order in which the emails were received for Public Comment. An audio call-in number will be provided to participants that have completed the form after it is received by the County. All callers will be muted upon calling and will be unmuted in the submission order after being recognized by the Chair by name. When addressing the VAB, please state your name and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

- 3. Approve Phase IV Recommended Decisions
- 4. Certify the 2024 Real and Tangible Assessment Rolls
 - a. Authorize the Chair to Sign the Certificate of VAB (Form DR488) Final Certification for Each Roll
 - b. Authorize the Clerk's Office to Publish the 2024 Notice of Tax Impact
- 5. Approve the May 20, 2025 VAB Meeting Minutes
- 6. Other VAB Matters
 - a. VAB Statistics
 - b. Meeting Notice
 - c. The next meeting is scheduled for Tuesday, August 26, 2025 at 11AM.

7. Adjournment

Any person who might wish to appeal any decision made by the VAB regarding any matter considered at the forthcoming meeting will need a record of the proceedings, and for such purposes, may need to ensure that a verbatim record of the proceedings is made, which will include the testimony and evidence upon which the appeal is to be based.

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

2024-00101 0194720400 OWNWELL, INC. DOR_1 \$417,465 \$417,465 \$0 GRANT 2024-00104 0592280196 OWNWELL, INC. DOR_1 \$417,415 \$417,415 \$0 DENIEI 2024-00105 1851524164 OWNWELL, INC. DOR_1 \$416,031 \$322,000 \$(94,031) GRANT 2024-00108 0767202304 OWNWELL, INC. DOR_1 \$361,295 \$361,295 \$0 GRANT 2024-00109 0747622842 OWNWELL, INC. DOR_1 \$284,407 \$284,407 \$0 DENIEI 2024-00110 2038501014 OWNWELL, INC. DOR_1 \$272,969 \$272,969 \$0 GRANT	D TED TED D TED TED
2024-00105 1851524164 OWNWELL, INC. DOR_1 \$416,031 \$322,000 \$(94,031) GRANT 2024-00108 0767202304 OWNWELL, INC. DOR_1 \$361,295 \$361,295 \$0 GRANT 2024-00109 0747622842 OWNWELL, INC. DOR_1 \$284,407 \$284,407 \$0 DENIEI 2024-00110 2038501014 OWNWELL, INC. DOR_1 \$272,969 \$272,969 \$0 GRANT	TED TED D TED TED
2024-00108 0767202304 OWNWELL, INC. DOR_1 \$361,295 \$361,295 \$0 GRANT 2024-00109 0747622842 OWNWELL, INC. DOR_1 \$284,407 \$284,407 \$0 DENIEI 2024-00110 2038501014 OWNWELL, INC. DOR_1 \$272,969 \$272,969 \$0 GRANT	TED D TED TED
2024-00109 0747622842 OWNWELL, INC. DOR_1 \$284,407 \$284,407 \$0 DENIEI 2024-00110 2038501014 OWNWELL, INC. DOR_1 \$272,969 \$272,969 \$0 GRANT	D TED TED
2024-00110 2038501014 OWNWELL, INC. DOR_1 \$272,969 \$272,969 \$0 GRANT	TED TED
	TED
2024-00111 0768367780 OWNWELL, INC. DOR_1 \$307,312 \$307,312 \$0 GRANT	D
2024-00112 2051621118 OWNWELL, INC. DOR_1 \$405,928 \$405,928 \$0 DENIE	_
2024-00115 1364530000 OWNWELL, INC. DOR_1 \$247,738 \$247,738 \$0 DENIE	D
2024-00116 0863088798 OWNWELL, INC. DOR_1 \$259,344 \$259,344 \$0 GRANT	ΓED
2024-00117 0744056130 OWNWELL, INC. DOR_1 \$332,934 \$332,934 \$0 DENIEI	D
2024-00118 0164632678 OWNWELL, INC. DOR_1 \$430,590 \$430,590 \$0 GRANT	ΓED
2024-00119 0768367502 OWNWELL, INC. DOR_1 \$265,526 \$265,526 \$0 GRANT	ΓED
2024-00121 0737787106 OWNWELL, INC. DOR_1 \$386,101 \$386,101 \$0 GRANT	ΓED
2024-00122 0867695520 OWNWELL, INC. DOR_1 \$249,027 \$249,027 \$0 GRANT	ΓED
2024-00123 2040400000 OWNWELL, INC. DOR_1 \$211,298 \$211,298 \$0 DENIEI	D
2024-00124 0774362236 OWNWELL, INC. DOR_1 \$346,063 \$346,063 \$0 DENIEI	D
2024-00125 0767201178 OWNWELL, INC. DOR_1 \$326,364 \$326,364 \$0 DENIEI	D
2024-00126 0767388066 OWNWELL, INC. DOR_1 \$305,121 \$305,121 \$0 GRANT	ΓED
2024-00127 0767887036 OWNWELL, INC. DOR_1 \$262,921 \$262,921 \$0 DENIE	D
2024-00128 0768367760 OWNWELL, INC. DOR_1 \$295,445 \$295,445 \$0 GRANT	ΓED
2024-00129 0767201114 OWNWELL, INC. DOR_1 \$324,414 \$324,414 \$0 DENIEI	D
2024-00131 0770577124 OWNWELL, INC. DOR_1 \$270,401 \$270,401 \$0 DENIEI	D
2024-00133 0723108246 OWNWELL, INC. DOR_1 \$213,730 \$0 DENIE	D
2024-00134 1392360100 OWNWELL, INC. DOR_1 \$337,440 \$337,440 \$0 DENIEI	D
2024-00135 0031060264 OWNWELL, INC. DOR_1 \$289,667 \$289,667 \$0 DENIE	D
2024-00136 0163520204 OWNWELL, INC. DOR_1 \$390,224 \$390,224 \$0 GRANT	ΓED
2024-00137 1326890000 OWNWELL, INC. DOR_1 \$301,167 \$301,167 \$0 GRANT	ΓED
2024-00138 0863088622 OWNWELL, INC. DOR_1 \$303,219 \$0 GRANT	ΓED
2024-00139 0031060918 OWNWELL, INC. DOR_1 \$450,692 \$450,692 \$0 GRANT	ΓED
2024-00140 0285080000 OWNWELL, INC. DOR_1 \$308,043 \$308,043 \$0 GRANT	ΓED
2024-00141 2032446106 OWNWELL, INC. DOR_1 \$199,301 \$199,301 \$0 GRANT	ΓED
2024-00142 1354250010 OWNWELL, INC. DOR_1 \$394,542 \$394,542 \$0 DENIEI	D
2024-00143 0163293630 OWNWELL, INC. DOR_1 \$396,314 \$396,314 \$0 DENIEI	D
2024-00144 0129280686 OWNWELL, INC. DOR_1 \$505,971 \$505,971 \$0 GRANT	ΓED
2024-00145 1481930000 OWNWELL, INC. DOR_1 \$168,601 \$168,601 \$0 DENIE	D
2024-00146 1314380000 OWNWELL, INC. DOR_1 \$231,397 \$231,397 \$0 DENIE	D
2024-00147 1409150000 OWNWELL, INC. DOR_1 \$173,898 \$173,898 \$0 DENIE	D
2024-00148 0650265126 OWNWELL, INC. DOR_1 \$289,700 \$289,700 \$0 GRANT	ΓED
2024-00149 1371380000 OWNWELL, INC. DOR_1 \$378,342 \$378,342 \$0 DENIES	D

6/5/2025 9:26:04AM Page 1 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00150	0037305120	OWNWELL, INC.	DOR_1	\$434,255	\$434,255	\$0	DENIED
2024-00152	0867155028	OWNWELL, INC.	DOR_1	\$359,248	\$359,248	\$0	DENIED
2024-00153	0045804784	OWNWELL, INC.	DOR_1	\$304,913	\$304,913	\$0	GRANTED
2024-00156	0981830000	OWNWELL, INC.	DOR_1	\$215,755	\$215,755	\$0	GRANTED
2024-00157	0238304346	OWNWELL, INC.	DOR_1	\$282,506	\$282,506	\$0	DENIED
2024-00158	0159290848	OWNWELL, INC.	DOR_1	\$409,577	\$409,577	\$0	DENIED
2024-00159	0045802610	OWNWELL, INC.	DOR_1	\$321,022	\$321,022	\$0	DENIED
2024-00161	1334320000	OWNWELL, INC.	DOR_1	\$253,617	\$253,617	\$0	GRANTED
2024-00162	1711600000	OWNWELL, INC.	DOR_1	\$254,141	\$254,141	\$0	DENIED
2024-00164	1447890000	OWNWELL, INC.	DOR_1	\$273,767	\$273,767	\$0	GRANTED
2024-00165	0272380000	OWNWELL, INC.	DOR_1	\$341,339	\$341,339	\$0	GRANTED
2024-00166	1328090000	OWNWELL, INC.	DOR_1	\$295,984	\$295,984	\$0	GRANTED
2024-00167	1375000000	OWNWELL, INC.	DOR_1	\$329,354	\$329,354	\$0	DENIED
2024-00171	0486920000	OWNWELL, INC.	DOR_1	\$173,112	\$173,112	\$0	DENIED
2024-00172	1373960200	OWNWELL, INC.	DOR_1	\$308,316	\$307,665	\$(651)	GRANTED
2024-00175	0269610050	OWNWELL, INC.	DOR_1	\$420,177	\$420,177	\$0	DENIED
2024-00176	0480050000	OWNWELL, INC.	DOR_1	\$135,578	\$135,578	\$0	DENIED
2024-00180	0780101146	OWNWELL, INC.	DOR_1	\$361,284	\$329,000	\$(32,284)	GRANTED
2024-00183	0190303738	OWNWELL, INC.	DOR_1	\$441,599	\$421,000	\$(20,599)	GRANTED
2024-00187	0864222710	OWNWELL, INC.	DOR_1	\$227,964	\$219,000	\$(8,964)	GRANTED
2024-00190	1891950000	OWNWELL, INC.	DOR_1	\$217,414	\$217,414	\$0	DENIED
2024-00200	0779592012	OWNWELL, INC.	DOR_1	\$377,490	\$377,490	\$0	DENIED
2024-00202	0872580844	OWNWELL, INC.	DOR_1	\$324,941	\$324,941	\$0	DENIED
2024-00205	1858810000	OWNWELL, INC.	DOR_1	\$1,668,840	\$1,668,840	\$0	DENIED
2024-00207	0636784312	OWNWELL, INC.	DOR_1	\$122,996	\$122,996	\$0	DENIED
2024-00220	0035078222	OWNWELL, INC.	DOR_1	\$342,635	\$342,635	\$0	DENIED
2024-00225	0134106550	OWNWELL, INC.	DOR_1	\$392,249	\$392,249	\$0	DENIED
2024-00229	0301020500	OWNWELL, INC.	DOR_1	\$414,036	\$399,000	\$(15,036)	GRANTED
2024-00233	0339790792	OWNWELL, INC.	DOR_1	\$382,704	\$382,704	\$0	DENIED
2024-00234	0346796182	OWNWELL, INC.	DOR_1	\$143,378	\$143,378	\$0	GRANTED
2024-00237	0395810000	OWNWELL, INC.	DOR_1	\$135,095	\$135,095	\$0	DENIED
2024-00238	0409850000	OWNWELL, INC.	DOR_1	\$196,672	\$196,672	\$0	DENIED
2024-00244	0541631474	OWNWELL, INC.	DOR_1	\$340,603	\$340,603	\$0	DENIED
2024-00246	0594013010	OWNWELL, INC.	DOR_1	\$251,901	\$251,901	\$0	DENIED
2024-00248	0659100500	OWNWELL, INC.	DOR_1	\$301,713	\$301,713	\$0	DENIED
2024-00249	0723108226	OWNWELL, INC.	DOR_1	\$266,795	\$266,795	\$0	DENIED
2024-00250	0723108320	OWNWELL, INC.	DOR_1	\$217,017	\$217,017	\$0	DENIED
2024-00251	0737781404	OWNWELL, INC.	DOR_1	\$278,921	\$278,921	\$0	DENIED
2024-00252	0771691944	OWNWELL, INC.	DOR_1	\$228,316	\$228,316	\$0	DENIED
2024-00253	0864222312	OWNWELL, INC.	DOR_1	\$177,255	\$177,255	\$0	DENIED

6/5/2025 9:26:04AM Page 2 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition # Folio #	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00255 0883534730	OWNWELL, INC.	DOR_1	\$729,867	\$729,867	\$0	GRANTED
2024-00256 0884430125	OWNWELL, INC.	DOR_1	\$397,947	\$397,947	\$0	DENIED
2024-00257 0990410000	OWNWELL, INC.	DOR_1	\$143,143	\$143,143	\$0	DENIED
2024-00258 1001180000	OWNWELL, INC.	DOR_1	\$128,599	\$128,599	\$0	DENIED
2024-00259 1010790000	OWNWELL, INC.	DOR_1	\$138,945	\$138,945	\$0	DENIED
2024-00260 1050390000	OWNWELL, INC.	DOR_1	\$168,224	\$168,224	\$0	DENIED
2024-00261 1120210578	OWNWELL, INC.	DOR_1	\$245,464	\$245,464	\$0	DENIED
2024-00262 1265420501	OWNWELL, INC.	DOR_1	\$315,252	\$315,252	\$0	DENIED
2024-00264 1428786086	OWNWELL, INC.	DOR_1	\$121,719	\$121,719	\$0	DENIED
2024-00267 1473720000	OWNWELL, INC.	DOR_1	\$111,297	\$111,297	\$0	DENIED
2024-00268 1475110000	OWNWELL, INC.	DOR_1	\$157,498	\$157,498	\$0	DENIED
2024-00269 1499830000	OWNWELL, INC.	DOR_1	\$162,026	\$162,026	\$0	GRANTED
2024-00270 1500980000	OWNWELL, INC.	DOR_1	\$170,598	\$170,598	\$0	GRANTED
2024-00271 1531810000	OWNWELL, INC.	DOR_1	\$190,236	\$190,236	\$0	DENIED
2024-00272 1551760000	OWNWELL, INC.	DOR_1	\$190,425	\$190,425	\$0	DENIED
2024-00273 1566960000	OWNWELL, INC.	DOR_1	\$165,892	\$165,892	\$0	DENIED
2024-00274 1567130000	OWNWELL, INC.	DOR_1	\$204,198	\$204,198	\$0	DENIED
2024-00277 1725520000	OWNWELL, INC.	DOR_1	\$216,583	\$216,583	\$0	DENIED
2024-00278 1734370142	OWNWELL, INC.	DOR_1	\$286,476	\$286,476	\$0	DENIED
2024-00279 1735740000	OWNWELL, INC.	DOR_1	\$129,324	\$129,324	\$0	DENIED
2024-00283 1874370000	OWNWELL, INC.	DOR_1	\$101,638	\$101,638	\$0	DENIED
2024-00284 1958140000	OWNWELL, INC.	DOR_1	\$2,431,854	\$2,431,854	\$0	DENIED
2024-00294 0737780606	OWNWELL, INC.	DOR_1	\$298,234	\$298,234	\$0	DENIED
2024-00295 0592485220	OWNWELL, INC.	DOR_1	\$391,117	\$391,117	\$0	DENIED
2024-00296 0767887004	OWNWELL, INC.	DOR_1	\$251,392	\$251,392	\$0	GRANTED
2024-00297 0767381682	OWNWELL, INC.	DOR_1	\$306,586	\$306,586	\$0	DENIED
2024-00299 0771924988	OWNWELL, INC.	DOR_1	\$464,870	\$464,870	\$0	GRANTED
2024-00300 0747880222	OWNWELL, INC.	DOR_1	\$281,036	\$281,036	\$0	DENIED
2024-00301 0874007724	OWNWELL, INC.	DOR_1	\$448,914	\$448,914	\$0	DENIED
2024-00302 0774321002	OWNWELL, INC.	DOR_1	\$430,661	\$430,661	\$0	GRANTED
2024-00304 0909560150	OWNWELL, INC.	DOR_1	\$395,140	\$395,140	\$0	DENIED
2024-00305 0177352504	OWNWELL, INC.	DOR_1	\$334,880	\$334,880	\$0	GRANTED
2024-00308 0767202562	OWNWELL, INC.	DOR_1	\$322,353	\$322,353	\$0	GRANTED
2024-00309 1438890000	OWNWELL, INC.	DOR_1	\$214,093	\$214,093	\$0	DENIED
2024-00311 0776843194	OWNWELL, INC.	DOR_1	\$257,486	\$257,486	\$0	GRANTED
2024-00312 0502820000	OWNWELL, INC.	DOR_1	\$121,428	\$121,428	\$0	DENIED
2024-00317 0866821014	OWNWELL, INC.	DOR_1	\$322,506	\$322,506	\$0	GRANTED
2024-00318 0742840000	OWNWELL, INC.	DOR_1	\$235,512	\$235,512	\$0	DENIED
2024-00319 0149170055	OWNWELL, INC.	DOR_1	\$742,981	\$742,981	\$0	DENIED
2024-00320 0036809690	OWNWELL, INC.	DOR_1	\$319,934	\$319,934	\$0	DENIED

6/5/2025 9:26:04AM Page 3 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00321	0872589646	OWNWELL, INC.	DOR_1	\$281,981	\$281,981	\$0	DENIED
2024-00322	0035202544	OWNWELL, INC.	DOR_1	\$567,928	\$567,928	\$0	GRANTED
2024-00323	0770570426	OWNWELL, INC.	DOR_1	\$358,226	\$358,226	\$0	DENIED
2024-00324	0872589412	OWNWELL, INC.	DOR_1	\$393,601	\$393,601	\$0	DENIED
2024-00325	2032744306	OWNWELL, INC.	DOR_1	\$268,863	\$268,863	\$0	DENIED
2024-00326	0880677952	OWNWELL, INC.	DOR_1	\$428,101	\$428,101	\$0	GRANTED
2024-00328	0851960776	OWNWELL, INC.	DOR_1	\$269,048	\$269,048	\$0	GRANTED
2024-00329	1449620000	OWNWELL, INC.	DOR_1	\$190,893	\$190,893	\$0	DENIED
2024-00330	0747485754	OWNWELL, INC.	DOR_1	\$280,432	\$280,432	\$0	DENIED
2024-00331	1351020000	OWNWELL, INC.	DOR_1	\$623,587	\$623,587	\$0	DENIED
2024-00333	0747622742	OWNWELL, INC.	DOR_1	\$312,602	\$312,602	\$0	DENIED
2024-00334	0761510754	OWNWELL, INC.	DOR_1	\$292,842	\$292,842	\$0	DENIED
2024-00335	2051621774	OWNWELL, INC.	DOR_1	\$315,818	\$315,818	\$0	DENIED
2024-00336	0872588356	OWNWELL, INC.	DOR_1	\$413,311	\$413,311	\$0	DENIED
2024-00337	0777750362	OWNWELL, INC.	DOR_1	\$292,868	\$292,868	\$0	DENIED
2024-00338	0338638166	OWNWELL, INC.	DOR_1	\$287,728	\$287,728	\$0	DENIED
2024-00339	0057090000	OWNWELL, INC.	DOR_1	\$419,715	\$419,715	\$0	DENIED
2024-00340	0883533296	OWNWELL, INC.	DOR_1	\$603,145	\$603,145	\$0	DENIED
2024-00341	1331080300	OWNWELL, INC.	DOR_1	\$497,429	\$497,429	\$0	DENIED
2024-00342	0515240392	OWNWELL, INC.	DOR_1	\$256,924	\$256,924	\$0	DENIED
2024-00343	1331190000	OWNWELL, INC.	DOR_1	\$395,934	\$395,934	\$0	DENIED
2024-00345	0866821242	OWNWELL, INC.	DOR_1	\$473,522	\$473,522	\$0	DENIED
2024-00346	0856105500	OWNWELL, INC.	DOR_1	\$445,749	\$445,749	\$0	DENIED
2024-00347	0867695044	OWNWELL, INC.	DOR_1	\$255,258	\$255,258	\$0	DENIED
2024-00349	0657300616	OWNWELL, INC.	DOR_1	\$315,407	\$315,407	\$0	DENIED
2024-00350	0163294534	OWNWELL, INC.	DOR_1	\$399,210	\$399,210	\$0	DENIED
2024-00351	2072140000	OWNWELL, INC.	DOR_1	\$232,216	\$232,216	\$0	DENIED
2024-00353	0747435546	OWNWELL, INC.	DOR_1	\$250,831	\$250,831	\$0	DENIED
2024-00354	0592271408	OWNWELL, INC.	DOR_1	\$418,342	\$418,342	\$0	DENIED
2024-00359	0040412040	OWNWELL, INC.	DOR_1	\$492,373	\$492,373	\$0	DENIED
2024-00360	1303490000	OWNWELL, INC.	DOR_1	\$449,023	\$449,023	\$0	DENIED
2024-00362	0592281432	OWNWELL, INC.	DOR_1	\$361,283	\$361,283	\$0	DENIED
2024-00363	0693670000	OWNWELL, INC.	DOR_1	\$248,853	\$248,853	\$0	DENIED
2024-00364	1350170000	OWNWELL, INC.	DOR_1	\$294,766	\$294,766	\$0	DENIED
2024-00366	0040392664	OWNWELL, INC.	DOR_1	\$468,262	\$468,262	\$0	DENIED
2024-00367	1485250000	OWNWELL, INC.	DOR_1	\$236,917	\$236,917	\$0	DENIED
2024-00368	0646791188	OWNWELL, INC.	DOR_1	\$281,544	\$281,544	\$0	DENIED
2024-00369	0592401388	OWNWELL, INC.	DOR_1	\$322,012	\$322,012	\$0	DENIED
2024-00370	0035202310	OWNWELL, INC.	DOR_1	\$493,501	\$493,501	\$0	DENIED
2024-00371	1353420000	OWNWELL, INC.	DOR_1	\$276,089	\$276,089	\$0	DENIED

6/5/2025 9:26:04AM Page 4 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00372	0312440000	OWNWELL, INC.	DOR_1	\$456,070	\$456,070	\$0	DENIED
2024-00373	0771691376	OWNWELL, INC.	DOR_1	\$353,791	\$353,791	\$0	DENIED
2024-00374	1312350000	OWNWELL, INC.	DOR_1	\$252,329	\$252,329	\$0	DENIED
2024-00375	1314750000	OWNWELL, INC.	DOR_1	\$280,816	\$280,816	\$0	DENIED
2024-00376	1611100100	OWNWELL, INC.	DOR_1	\$341,091	\$341,091	\$0	DENIED
2024-00379	1703120000	OWNWELL, INC.	DOR_1	\$353,179	\$353,179	\$0	DENIED
2024-00381	0772400658	OWNWELL, INC.	DOR_1	\$335,133	\$335,133	\$0	DENIED
2024-00383	0871826608	OWNWELL, INC.	DOR_1	\$445,888	\$445,888	\$0	DENIED
2024-00386	1703310000	OWNWELL, INC.	DOR_1	\$389,070	\$389,070	\$0	DENIED
2024-00388	0592485270	OWNWELL, INC.	DOR_1	\$439,153	\$439,153	\$0	DENIED
2024-00389	0737786910	OWNWELL, INC.	DOR_1	\$371,831	\$371,831	\$0	DENIED
2024-00390	1040500000	OWNWELL, INC.	DOR_1	\$298,343	\$298,343	\$0	DENIED
2024-00392	0864530110	OWNWELL, INC.	DOR_1	\$468,301	\$468,301	\$0	DENIED
2024-00393	0862725288	OWNWELL, INC.	DOR_1	\$506,143	\$506,143	\$0	DENIED
2024-00394	1676980000	OWNWELL, INC.	DOR_1	\$330,647	\$330,647	\$0	DENIED
2024-00397	2050101248	OWNWELL, INC.	DOR_1	\$449,365	\$449,365	\$0	DENIED
2024-00398	0637685140	OWNWELL, INC.	DOR_1	\$532,997	\$532,997	\$0	DENIED
2024-00399	1408530000	OWNWELL, INC.	DOR_1	\$195,611	\$195,611	\$0	DENIED
2024-00401	0163291196	OWNWELL, INC.	DOR_1	\$414,914	\$414,914	\$0	DENIED
2024-00402	0739915668	OWNWELL, INC.	DOR_1	\$402,422	\$402,422	\$0	DENIED
2024-00403	0163551262	OWNWELL, INC.	DOR_1	\$398,772	\$398,772	\$0	DENIED
2024-00404	0163556164	OWNWELL, INC.	DOR_1	\$349,243	\$349,243	\$0	DENIED
2024-00406	1589720000	OWNWELL, INC.	DOR_1	\$178,649	\$178,649	\$0	DENIED
2024-00464	0526642442	OWNWELL, INC.	DOR_1	\$484,750	\$484,750	\$0	DENIED
2024-00465	0774360958	OWNWELL, INC.	DOR_1	\$290,003	\$290,003	\$0	DENIED
2024-00466	0777750604	OWNWELL, INC.	DOR_1	\$336,348	\$336,348	\$0	GRANTED
2024-00467	0776846264	OWNWELL, INC.	DOR_1	\$385,026	\$385,026	\$0	GRANTED
2024-00468	0578735566	OWNWELL, INC.	DOR_1	\$265,718	\$265,718	\$0	DENIED
2024-00469	0772400598	OWNWELL, INC.	DOR_1	\$448,143	\$437,500	\$(10,643)	GRANTED
2024-00470	0724562146	OWNWELL, INC.	DOR_1	\$413,412	\$413,412	\$0	DENIED
2024-00471	0592281498	OWNWELL, INC.	DOR_1	\$400,179	\$400,179	\$0	DENIED
2024-00472	0774525296	OWNWELL, INC.	DOR_1	\$406,122	\$406,122	\$0	DENIED
2024-00473	0029557182	OWNWELL, INC.	DOR_1	\$358,942	\$358,942	\$0	DENIED
2024-00475	1463370100	OWNWELL, INC.	DOR_1	\$187,423	\$187,423	\$0	DENIED
2024-00476	0771692738	OWNWELL, INC.	DOR_1	\$348,118	\$348,118	\$0	DENIED
2024-00477	0777750482	OWNWELL, INC.	DOR_1	\$312,425	\$312,425	\$0	DENIED
2024-00478	1438120100	OWNWELL, INC.	DOR_1	\$209,373	\$209,373	\$0	DENIED
2024-00480	0774540136	OWNWELL, INC.	DOR_1	\$291,271	\$291,271	\$0	DENIED
2024-00481	1492310000	OWNWELL, INC.	DOR_1	\$228,078	\$228,078	\$0	DENIED
2024-00482	0872587920	OWNWELL, INC.	DOR_1	\$444,072	\$444,072	\$0	DENIED

6/5/2025 9:26:04AM Page 5 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00485	0874987756	OWNWELL, INC.	DOR_1	\$465,086	\$465,086	\$0	DENIED
2024-00486	0700236004	OWNWELL, INC.	DOR_1	\$408,331	\$408,331	\$0	DENIED
2024-00489	1303690000	OWNWELL, INC.	DOR_1	\$420,489	\$420,489	\$0	DENIED
2024-00490	0768367576	OWNWELL, INC.	DOR_1	\$328,634	\$328,634	\$0	GRANTED
2024-00491	0190300894	OWNWELL, INC.	DOR_1	\$445,960	\$445,960	\$0	DENIED
2024-00493	0875381856	OWNWELL, INC.	DOR_1	\$454,636	\$454,636	\$0	DENIED
2024-00497	1794700000	OWNWELL, INC.	DOR_1	\$445,490	\$445,490	\$0	DENIED
2024-00498	1303510000	OWNWELL, INC.	DOR_1	\$330,604	\$330,604	\$0	DENIED
2024-00499	0177351044	OWNWELL, INC.	DOR_1	\$372,962	\$372,962	\$0	DENIED
2024-00503	0872580720	OWNWELL, INC.	DOR_1	\$436,769	\$436,769	\$0	DENIED
2024-00504	2032749440	OWNWELL, INC.	DOR_1	\$314,133	\$314,133	\$0	DENIED
2024-00506	0646791116	OWNWELL, INC.	DOR_1	\$320,205	\$320,205	\$0	DENIED
2024-00507	0885010064	OWNWELL, INC.	DOR_1	\$526,119	\$526,119	\$0	DENIED
2024-00508	1504760000	OWNWELL, INC.	DOR_1	\$344,390	\$344,390	\$0	DENIED
2024-00509	1490580000	OWNWELL, INC.	DOR_1	\$277,365	\$277,365	\$0	GRANTED
2024-00510	0873487784	OWNWELL, INC.	DOR_1	\$414,678	\$414,678	\$0	DENIED
2024-00511	0872580722	OWNWELL, INC.	DOR_1	\$406,377	\$406,377	\$0	DENIED
2024-00512	1387610050	OWNWELL, INC.	DOR_1	\$490,106	\$490,106	\$0	DENIED
2024-00513	0872588074	OWNWELL, INC.	DOR_1	\$418,334	\$418,334	\$0	DENIED
2024-00514	1300960000	OWNWELL, INC.	DOR_1	\$392,368	\$392,368	\$0	DENIED
2024-00515	0594030612	OWNWELL, INC.	DOR_1	\$412,562	\$412,562	\$0	DENIED
2024-00517	0643261000	OWNWELL, INC.	DOR_1	\$275,700	\$275,700	\$0	DENIED
2024-00519	0634740526	OWNWELL, INC.	DOR_1	\$491,298	\$439,012	\$(52,286)	GRANTED
2024-00521	0035442276	OWNWELL, INC.	DOR_1	\$408,593	\$408,593	\$0	DENIED
2024-00523	0677420140	OWNWELL, INC.	DOR_1	\$269,865	\$269,865	\$0	DENIED
2024-00526	0190309062	OWNWELL, INC.	DOR_1	\$362,230	\$362,230	\$0	DENIED
2024-00528	0030304544	OWNWELL, INC.	DOR_1	\$350,474	\$350,474	\$0	DENIED
2024-00529	0774526484	OWNWELL, INC.	DOR_1	\$332,295	\$332,295	\$0	DENIED
2024-00532	1545210000	OWNWELL, INC.	DOR_1	\$188,208	\$188,208	\$0	DENIED
2024-00553	0772385312	OWNWELL, INC.	DOR_1	\$389,618	\$389,618	\$0	DENIED
2024-00555	0771692458	OWNWELL, INC.	DOR_1	\$278,394	\$278,394	\$0	DENIED
2024-00556	1332880000	OWNWELL, INC.	DOR_1	\$393,921	\$382,666	\$(11,255)	GRANTED
2024-00557	0774524818	OWNWELL, INC.	DOR_1	\$355,360	\$355,360	\$0	GRANTED
2024-00558	0478900094	OWNWELL, INC.	DOR_1	\$381,616	\$381,616	\$0	DENIED
2024-00559	1636880120	OWNWELL, INC.	DOR_1	\$364,099	\$364,099	\$0	DENIED
2024-00560	0774524618	OWNWELL, INC.	DOR_1	\$302,155	\$302,155	\$0	DENIED
2024-00561	0741247850	OWNWELL, INC.	DOR_1	\$255,414	\$255,414	\$0	DENIED
2024-00562	1438210010	OWNWELL, INC.	DOR_1	\$322,453	\$322,453	\$0	DENIED
2024-00563	0767202378	OWNWELL, INC.	DOR_1	\$418,088	\$418,088	\$0	DENIED
2024-00564	2038502214	OWNWELL, INC.	DOR_1	\$391,147	\$391,147	\$0	DENIED

6/5/2025 9:26:04AM Page 6 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00568	1612740000	OWNWELL, INC.	DOR_1	\$302,752	\$302,752	\$0	DENIED
2024-00570	1434330000	OWNWELL, INC.	DOR_1	\$229,918	\$229,918	\$0	DENIED
2024-00573	0987170000	OWNWELL, INC.	DOR_1	\$308,217	\$299,094	\$(9,123)	GRANTED
2024-00574	0159321890	OWNWELL, INC.	DOR_1	\$443,846	\$443,846	\$0	DENIED
2024-00580	0774524636	OWNWELL, INC.	DOR_1	\$323,735	\$323,735	\$0	DENIED
2024-00581	0641210000	OWNWELL, INC.	DOR_1	\$271,979	\$271,979	\$0	DENIED
2024-00586	0864228174	OWNWELL, INC.	DOR_1	\$465,941	\$465,941	\$0	DENIED
2024-00588	2038502202	OWNWELL, INC.	DOR_1	\$333,224	\$333,224	\$0	DENIED
2024-00589	0636785082	OWNWELL, INC.	DOR_1	\$352,319	\$330,744	\$(21,575)	GRANTED
2024-00590	0872588206	OWNWELL, INC.	DOR_1	\$389,038	\$389,038	\$0	DENIED
2024-00591	1508890075	OWNWELL, INC.	DOR_1	\$360,402	\$360,402	\$0	DENIED
2024-00593	1484740000	OWNWELL, INC.	DOR_1	\$319,795	\$319,795	\$0	DENIED
2024-00594	0697180000	OWNWELL, INC.	DOR_1	\$286,090	\$286,090	\$0	DENIED
2024-00595	0874007266	OWNWELL, INC.	DOR_1	\$381,786	\$381,786	\$0	DENIED
2024-00596	0747436678	OWNWELL, INC.	DOR_1	\$263,602	\$263,602	\$0	DENIED
2024-00597	0874005130	OWNWELL, INC.	DOR_1	\$323,931	\$309,360	\$(14,571)	GRANTED
2024-00600	0747435364	OWNWELL, INC.	DOR_1	\$319,642	\$319,642	\$0	DENIED
2024-00602	0701450178	OWNWELL, INC.	DOR_1	\$322,474	\$322,474	\$0	DENIED
2024-00604	0592475586	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$394,493	\$394,493	\$0	DENIED
2024-00606	1262440000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$696,445	\$696,445	\$0	DENIED
2024-00607	1208130000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$3,934,121	\$3,934,121	\$0	DENIED
2024-00608	1954540000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$11,795,570	\$11,330,000	\$(465,570)	GRANTED
2024-00609	1992941354	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$397,258	\$397,258	\$0	DENIED
2024-00612	1685650005	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$598,458	\$598,458	\$0	DENIED
2024-00613	1685650000	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$602,167	\$602,167	\$0	DENIED
2024-00617	1324274546	PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$849,438	\$769,000	\$(80,438)	GRANTED
2024-00628	0772852762	OWNWELL, INC.	DOR_1	\$300,045	\$300,045	\$0	DENIED
2024-00629	0035441516	OWNWELL, INC.	DOR_1	\$434,101	\$434,101	\$0	DENIED
2024-00630	0875190408	OWNWELL, INC.	DOR_1	\$418,282	\$418,282	\$0	DENIED
2024-00631	0884010204	OWNWELL, INC.	DOR_1	\$422,627	\$422,627	\$0	GRANTED
2024-00633	1302920000	OWNWELL, INC.	DOR_1	\$459,267	\$459,267	\$0	DENIED
2024-00635	2032749878	OWNWELL, INC.	DOR_1	\$313,770	\$313,770	\$0	DENIED
2024-00636	0774321228	OWNWELL, INC.	DOR_1	\$384,926	\$384,926	\$0	DENIED
2024-00637	0774206398	OWNWELL, INC.	DOR_1	\$447,698	\$447,698	\$0	DENIED
2024-00638	0774526900	OWNWELL, INC.	DOR_1	\$358,127	\$358,127	\$0	DENIED
2024-00639	0737787298	OWNWELL, INC.	DOR_1	\$379,427	\$379,427	\$0	DENIED
2024-00640	1430250000	OWNWELL, INC.	DOR_1	\$211,201	\$211,201	\$0	DENIED
2024-00641	0645380000	OWNWELL, INC.	DOR_1	\$240,541	\$240,541	\$0	DENIED

6/5/2025 9:26:04AM Page 7 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00642	0872588322	OWNWELL, INC.	DOR_1	\$357,417	\$357,417	\$0	DENIED
2024-00643	0190004378	OWNWELL, INC.	DOR_1	\$268,877	\$268,877	\$0	DENIED
2024-00644	0761510648	OWNWELL, INC.	DOR_1	\$295,041	\$295,041	\$0	DENIED
2024-00645	0767382858	OWNWELL, INC.	DOR_1	\$417,758	\$417,758	\$0	DENIED
2024-00646	0767381672	OWNWELL, INC.	DOR_1	\$343,159	\$343,159	\$0	DENIED
2024-00647	0159291076	OWNWELL, INC.	DOR_1	\$399,075	\$399,075	\$0	DENIED
2024-00649	1496850200	OWNWELL, INC.	DOR_1	\$267,694	\$263,000	\$(4,694)	GRANTED
2024-00651	0772386344	OWNWELL, INC.	DOR_1	\$350,763	\$325,000	\$(25,763)	GRANTED
2024-00653	0774794102	OWNWELL, INC.	DOR_1	\$317,387	\$317,387	\$0	DENIED
2024-00654	0774361322	OWNWELL, INC.	DOR_1	\$493,346	\$493,346	\$0	DENIED
2024-00655	0774362314	OWNWELL, INC.	DOR_1	\$394,995	\$394,995	\$0	DENIED
2024-00677	0491501928	OWNWELL, INC.	DOR_1	\$352,602	\$351,000	\$(1,602)	GRANTED
2024-00689	1725690000	OWNWELL, INC.	DOR_1	\$253,426	\$253,426	\$0	DENIED
2024-00690	1730820000	OWNWELL, INC.	DOR_1	\$312,559	\$312,559	\$0	GRANTED
2024-00732	1483710000	OWNWELL, INC.	DOR_1	\$336,199	\$336,199	\$0	DENIED
2024-00733	0777960044	OWNWELL, INC.	DOR_1	\$250,938	\$248,000	\$(2,938)	GRANTED
2024-00734	1780860100	OWNWELL, INC.	DOR_1	\$330,284	\$330,284	\$0	DENIED
2024-00735	1348240000	OWNWELL, INC.	DOR_1	\$514,699	\$514,699	\$0	DENIED
2024-00737	0606185138	OWNWELL, INC.	DOR_1	\$1,556,519	\$1,488,113	\$(68,406)	GRANTED
2024-00740	1946585462	OWNWELL, INC.	DOR_1	\$490,078	\$490,078	\$0	GRANTED
2024-00742	0256520025	OWNWELL, INC.	DOR_1	\$285,038	\$285,038	\$0	DENIED
2024-00744	0515323760	OWNWELL, INC.	DOR_1	\$743,758	\$743,758	\$0	DENIED
2024-00745	0594032304	OWNWELL, INC.	DOR_1	\$743,265	\$663,000	\$(80,265)	GRANTED
2024-00747	1826790000	PROPERTY TAX PROFESSIONALS,	DOR_1	\$574,523	\$574,523	\$0	DENIED
2024-00748	0241731000	INC. PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$22,981,530	\$22,981,530	\$0	DENIED
2024-00749	1954280000	PROPERTY TAX PROFESSIONALS,	DOR_1	\$5,023,616	\$4,758,000	\$(265,616)	GRANTED
2024-00750	2051602400	INC. PROPERTY TAX PROFESSIONALS, INC.	DOR_1	\$7,448,100	\$7,448,100	\$0	DENIED
2024-00751	2051602900	PROPERTY TAX PROFESSIONALS,	DOR_1	\$1,135,000	\$1,135,000	\$0	DENIED
2024-00832	0764231662	INC. OWNWELL, INC.	DOR_1	\$398,395	\$398,395	\$0	DENIED
2024-00833	0774526662	OWNWELL, INC.	DOR_1	\$356,932	\$356,932	\$0	DENIED
2024-00836	1360550000	OWNWELL, INC.	DOR_1	\$1,546,040	\$1,344,237	\$(201,803)	GRANTED
2024-00838	1181740000	OWNWELL, INC.	DOR_1	\$2,223,503	\$2,075,000	\$(148,503)	GRANTED
2024-00840	0093120000	OWNWELL, INC.	DOR_1	\$314,899	\$314,899	\$0	GRANTED
2024-00841	1592680500	OWNWELL, INC.	DOR_1	\$308,653	\$308,653	\$0	DENIED
2024-00842	0883298150	OWNWELL, INC.	DOR_1	\$1,084,869	\$1,084,869	\$0	DENIED
2024-00844	0779565388	OWNWELL, INC.	DOR_1	\$316,560	\$316,560	\$0	DENIED
2024-00847	0771926188	OWNWELL, INC.	DOR_1	\$351,834	\$351,834	\$0	DENIED
2024-00849	1330380000	OWNWELL, INC.	DOR_1	\$516,178	\$516,178	\$0	DENIED
2024-00850	0785556465	OWNWELL, INC.	DOR_1	\$198,621	\$198,621	\$0	DENIED

6/5/2025 9:26:04AM Page 8 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable `BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-00851	0771927168	OWNWELL, INC.	DOR_1	\$311,110	\$311,110	\$0	DENIED
2024-00935	1638170000	OWNWELL, INC.	DOR_1	\$429,527	\$429,527	\$0	DENIED
2024-00937	0779591668	OWNWELL, INC.	DOR_1	\$556,615	\$529,000	\$(27,615)	GRANTED
2024-00938	1209720000	OWNWELL, INC.	DOR_1	\$723,220	\$723,220	\$0	DENIED
2024-00939	0335801116	OWNWELL, INC.	DOR_1	\$592,878	\$592,878	\$0	GRANTED
2024-00940	0896260146	OWNWELL, INC.	DOR_1	\$367,580	\$367,580	\$0	DENIED
2024-00942	0370965366	OWNWELL, INC.	DOR_1	\$339,000	\$339,000	\$0	DENIED
2024-00943	1874410000	OWNWELL, INC.	DOR_1	\$747,528	\$747,528	\$0	DENIED
2024-00946	0594002754	OWNWELL, INC.	DOR_1	\$609,156	\$609,156	\$0	DENIED
2024-00949	1717550000	OWNWELL, INC.	DOR_1	\$489,454	\$454,000	\$(35,454)	GRANTED
2024-00950	0779592786	OWNWELL, INC.	DOR_1	\$485,754	\$473,000	\$(12,754)	GRANTED
2024-00951	0880675332	OWNWELL, INC.	DOR_1	\$368,146	\$368,146	\$0	DENIED
2024-00952	0874007696	OWNWELL, INC.	DOR_1	\$411,274	\$411,274	\$0	DENIED
2024-00953	1069580000	OWNWELL, INC.	DOR_1	\$420,518	\$411,000	\$(9,518)	GRANTED
2024-01135	0715940300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,814,280	\$6,814,280	\$0	DENIED
2024-01137	1121400200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$24,316,400	\$24,316,400	\$0	DENIED
2024-01138	1121400000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$18,151,800	\$18,151,800	\$0	DENIED
2024-01139	0880810125	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,139,244	\$1,139,244	\$0	DENIED
2024-01140	0348045000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,338,300	\$2,338,300	\$0	DENIED
2024-01154	1292900000	OWNWELL, INC.	DOR_1	\$685,342	\$685,342	\$0	DENIED
2024-01155	0780117012	OWNWELL, INC.	DOR_1	\$316,137	\$310,000	\$(6,137)	GRANTED
2024-01157	1359890066	OWNWELL, INC.	DOR_1	\$804,221	\$804,221	\$0	DENIED
2024-01158	0774362634	OWNWELL, INC.	DOR_1	\$638,993	\$627,834	\$(11,159)	GRANTED
2024-01160	1920430000	OWNWELL, INC.	DOR_1	\$515,433	\$515,433	\$0	DENIED
2024-01161	1083600000	OWNWELL, INC.	DOR_1	\$606,720	\$548,000	\$(58,720)	GRANTED
2024-01255	0683140100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$10,968,471	\$10,968,471	\$0	DENIED
2024-01257	1122380000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,489,100	\$3,489,100	\$0	DENIED
2024-01260	0946470025	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,764,278	\$5,764,278	\$0	DENIED
2024-01524	0776850526	OWNWELL, INC.	DOR_1	\$242,944	\$242,944	\$0	DENIED
2024-01525	0592494618	OWNWELL, INC.	DOR_1	\$451,263	\$413,000	\$(38,263)	GRANTED
2024-01527	0592512218	OWNWELL, INC.	DOR_1	\$475,661	\$475,661	\$0	DENIED
2024-01536	0129280606	OWNWELL, INC.	DOR_1	\$871,460	\$817,000	\$(54,460)	GRANTED
2024-01537	0665956122	OWNWELL, INC.	DOR_1	\$372,379	\$372,379	\$0	DENIED
2024-01730	0520915316	OWNWELL, INC.	DOR_1	\$1,458,663	\$1,458,663	\$0	DENIED
2024-01732	1812600000	OWNWELL, INC.	DOR_1	\$286,839	\$286,839	\$0	DENIED
2024-01733	1811020000	OWNWELL, INC.	DOR_1	\$305,956	\$305,956	\$0	GRANTED
2024-01734	0776845290	OWNWELL, INC.	DOR_1	\$376,962	\$376,962	\$0	DENIED
2024-01735	0613010778	OWNWELL, INC.	DOR_1	\$295,709	\$295,709	\$0	DENIED
2024-01740	1405151102	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,565,274	\$5,565,274	\$0	DENIED
2024-01742	0654570025	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,314,700	\$6,314,700	\$0	DENIED

6/5/2025 9:26:04AM Page 9 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-01743	0347760676	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,535,500	\$4,535,500	\$0	DENIED
2024-01755	0036500000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$65,990,000	\$65,990,000	\$0	DENIED
2024-01757	0767330000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,493,318	\$1,493,318	\$0	DENIED
2024-01758	0724620050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,114,394	\$1,114,394	\$0	DENIED
2024-01759	0542342514	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,260,673	\$1,260,673	\$0	DENIED
2024-01760	0329010612	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,416,522	\$1,416,522	\$0	DENIED
2024-01761	0035255107	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,369,952	\$1,369,952	\$0	DENIED
2024-01764	2038502002	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,187,300	\$4,100,000	\$(1,087,300)	GRANTED
2024-01765	0247860400	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,762,091	\$2,762,091	\$0	DENIED
2024-01766	1120280000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,900,000	\$5,900,000	\$0	GRANTED
2024-01776	0737787006	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,119,232	\$3,119,232	\$0	DENIED
2024-01777	0737787004	FIRSTPOINTE ADVISORS LLC	DOR_1	\$899,256	\$899,256	\$0	DENIED
2024-01785	1405220100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,448,400	\$2,448,400	\$0	DENIED
2024-01787	1156790000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,944,900	\$2,944,900	\$0	DENIED
2024-01788	0776670053	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,317,546	\$2,317,546	\$0	DENIED
2024-01790	0335811056	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,905,000	\$1,905,000	\$0	DENIED
2024-01792	1325040016	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,196,500	\$2,196,500	\$0	DENIED
2024-01794	1120210106	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,231,000	\$3,231,000	\$0	DENIED
2024-01797	0169060200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$17,869,600	\$17,869,600	\$0	DENIED
2024-01800	0722101356	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,631,425	\$11,631,425	\$0	DENIED
2024-01801	1335230000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,886,053	\$1,886,053	\$0	DENIED
2024-01802	1319580000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,843,009	\$1,843,009	\$0	DENIED
2024-01803	0329560000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$292,842	\$292,842	\$0	DENIED
2024-01804	0329510000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$13,588,300	\$13,588,300	\$0	DENIED
2024-01807	1934890000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,205,733	\$2,205,733	\$0	DENIED
2024-01808	0273140250	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,916,931	\$3,916,931	\$0	DENIED
2024-01809	0273140200	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,507,610	\$6,507,610	\$0	GRANTED
2024-01810	1079450000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,551,487	\$2,551,487	\$0	DENIED
2024-01811	1863010000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,622,600	\$2,622,600	\$0	DENIED
2024-01812	1174440000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$225,253	\$225,253	\$0	DENIED
2024-01813	1174620000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,435,200	\$5,435,200	\$0	DENIED
2024-01814	1940580000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,229,600	\$14,229,600	\$0	DENIED
2024-01826	0031170000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$15,661,300	\$15,661,300	\$0	DENIED
2024-01830	0035210680	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,488,600	\$14,488,600	\$0	DENIED
2024-01831	0035210670	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,124,269	\$8,124,269	\$0	DENIED
2024-01833	0035214000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$39,326,700	\$39,326,700	\$0	DENIED
2024-01834	0035320030	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,668,600	\$14,668,600	\$0	DENIED
2024-01835	0779560400	FIRSTPOINTE ADVISORS LLC	DOR_1	\$23,944,811	\$23,944,811	\$0	DENIED
2024-01836	0568160050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$35,088,600	\$35,088,600	\$0	DENIED
2024-01838	0163540000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,338,900	\$8,338,900	\$0	DENIED

6/5/2025 9:26:04AM Page 10 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-01839	0681720370	FIRSTPOINTE ADVISORS LLC	DOR_1	\$10,547,800	\$10,547,800	\$0	DENIED
2024-01841	0119526108	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,586,540	\$2,586,540	\$0	DENIED
2024-01842	0119526104	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,775,288	\$1,775,288	\$0	DENIED
2024-01843	1191390000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,079,000	\$2,079,000	\$0	DENIED
2024-01844	0242091100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$6,485,697	\$6,485,697	\$0	DENIED
2024-01845	0242092000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,873,627	\$4,873,627	\$0	DENIED
2024-01846	1195840000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,280,431	\$3,280,431	\$0	DENIED
2024-01848	1173030000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,076,533	\$2,076,533	\$0	DENIED
2024-01855	0437500000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,079,096	\$5,079,096	\$0	DENIED
2024-01858	1926740000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$24,287,800	\$24,287,800	\$0	DENIED
2024-01861	0996685000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,035,320	\$1,035,320	\$0	DENIED
2024-01862	1437350052	FIRSTPOINTE ADVISORS LLC	DOR_1	\$983,729	\$983,729	\$0	DENIED
2024-01864	0740900560	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,663,476	\$2,663,476	\$0	DENIED
2024-01866	0035255082	FIRSTPOINTE ADVISORS LLC	DOR_1	\$18,232,304	\$18,232,304	\$0	DENIED
2024-01867	0946470020	FIRSTPOINTE ADVISORS LLC	DOR_1	\$14,556,100	\$14,556,100	\$0	DENIED
2024-01870	0880780050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,905,220	\$3,905,220	\$0	DENIED
2024-01871	1844860000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,124,592	\$5,124,592	\$0	DENIED
2024-01872	0880922206	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,525	\$3,525	\$0	DENIED
2024-01873	0880810006	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,114,980	\$3,114,980	\$0	DENIED
2024-01874	0883300300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,395,410	\$7,395,410	\$0	DENIED
2024-01875	0170680050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,446,872	\$2,446,872	\$0	DENIED
2024-01876	0880922210	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,552,192	\$5,552,192	\$0	DENIED
2024-01877	0880922214	FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,230,224	\$2,230,224	\$0	DENIED
2024-01878	0362930300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,622,800	\$5,622,800	\$0	DENIED
2024-01883	2038620050	FIRSTPOINTE ADVISORS LLC	DOR_1	\$40,350,500	\$40,350,500	\$0	DENIED
2024-01884	2051604100	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,071,829	\$9,071,829	\$0	DENIED
2024-01885	1995510802	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,254,349	\$7,254,349	\$0	DENIED
2024-01888	0044460000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$4,572,812	\$4,572,812	\$0	DENIED
2024-01889	1065265000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$1,524,675	\$1,524,675	\$0	DENIED
2024-01890	0347761110	FIRSTPOINTE ADVISORS LLC	DOR_1	\$55,637,200	\$55,637,200	\$0	DENIED
2024-01891	0680930000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$67,466,500	\$67,466,500	\$0	DENIED
2024-01892	0722101294	FIRSTPOINTE ADVISORS LLC	DOR_1	\$35,417,100	\$35,417,100	\$0	DENIED
2024-01893	0031090000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$55,072,400	\$55,072,400	\$0	DENIED
2024-01894	0489360162	FIRSTPOINTE ADVISORS LLC	DOR_1	\$28,352,937	\$28,352,937	\$0	DENIED
2024-01895	0489360152	FIRSTPOINTE ADVISORS LLC	DOR_1	\$26,157,230	\$26,157,230	\$0	DENIED
2024-01896	1987550800	FIRSTPOINTE ADVISORS LLC	DOR_1	\$12,452,200	\$12,452,200	\$0	DENIED
2024-01897	1987550300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$22,512,200	\$22,512,200	\$0	DENIED
2024-01898	1124060014	FIRSTPOINTE ADVISORS LLC	DOR_1	\$11,654,502	\$11,654,502	\$0	DENIED
2024-01900	1124060012	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,965,058	\$5,965,058	\$0	DENIED
2024-01901	1124060024	FIRSTPOINTE ADVISORS LLC	DOR_1	\$13,298,021	\$13,298,021	\$0	DENIED

6/5/2025 9:26:04AM Page 11 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-01903	0656820030	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,957,310	\$9,957,310	\$0	DENIED
2024-01906	0410875062	FIRSTPOINTE ADVISORS LLC	DOR_1	\$5,948,700	\$5,948,700	\$0	DENIED
2024-01907	0407790520	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,876,770	\$7,876,770	\$0	DENIED
2024-01908	0410875068	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,015,400	\$8,015,400	\$0	DENIED
2024-01909	0410875074	FIRSTPOINTE ADVISORS LLC	DOR_1	\$13,560,600	\$13,560,600	\$0	DENIED
2024-01910	0410875064	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,145,478	\$8,145,478	\$0	DENIED
2024-01911	0410875066	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,259,032	\$7,259,032	\$0	DENIED
2024-01912	0410875076	FIRSTPOINTE ADVISORS LLC	DOR_1	\$7,625,900	\$7,625,900	\$0	DENIED
2024-01913	0410875070	FIRSTPOINTE ADVISORS LLC	DOR_1	\$9,276,856	\$9,276,856	\$0	DENIED
2024-01914	0410875078	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,045,600	\$8,045,600	\$0	DENIED
2024-01915	0239440000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$24,397,700	\$24,397,700	\$0	DENIED
2024-01916	1378210300	FIRSTPOINTE ADVISORS LLC	DOR_1	\$57,264,944	\$57,264,944	\$0	DENIED
2024-01917	0736484154	FIRSTPOINTE ADVISORS LLC	DOR_1	\$63,036,293	\$63,036,293	\$0	DENIED
2024-01921	0043390155	FIRSTPOINTE ADVISORS LLC	DOR_1	\$39,717,400	\$39,717,400	\$0	DENIED
2024-01922	0035320020	FIRSTPOINTE ADVISORS LLC	DOR_1	\$76,051,700	\$76,051,700	\$0	DENIED
2024-01923	0723040562	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,791,700	\$8,791,700	\$0	DENIED
2024-01924	0145240600	FIRSTPOINTE ADVISORS LLC	DOR_1	\$8,889,300	\$8,889,300	\$0	DENIED
2024-01925	1895520000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$102,542,236	\$102,542,236	\$0	DENIED
2024-01927	1121270000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$41,126,400	\$41,126,400	\$0	DENIED
2024-01928	0335831806	FIRSTPOINTE ADVISORS LLC	DOR_1	\$31,330,900	\$31,330,900	\$0	DENIED
2024-01929	0313850000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$26,209,400	\$26,209,400	\$0	DENIED
2024-01930	1155510000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$794,797	\$794,797	\$0	DENIED
2024-01932	0520780000	FIRSTPOINTE ADVISORS LLC	DOR_1	\$3,813,962	\$3,813,962	\$0	DENIED
2024-01982	0490640900	PROPERTY TAX PROFESSIONALS	DOR_1	\$998,250	\$998,250	\$0	DENIED
2024-01983	1948190000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$3,404,400	\$3,404,400	\$0	DENIED
2024-01984	1166740000	PROPERTY TAX PROFESSIONALS	DOR_1	\$603,200	\$603,200	\$0	DENIED
2024-01985	1943800000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$2,345,400	\$2,345,400	\$0	DENIED
2024-01987	1857170000	PROPERTY TAX PROFESSIONALS	DOR_1	\$1,831,800	\$1,831,800	\$0	DENIED
2024-01990	1176640000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$3,634,700	\$3,634,700	\$0	DENIED
2024-01991	1174490000	PROPERTY TAX PROFESSIONALS	DOR_1	\$22,127,600	\$18,384,000	\$(3,743,600)	GRANTED
2024-02006	1164600000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$1,519,500	\$1,519,500	\$0	DENIED
2024-02007	1859030000	PROPERTY TAX PROFESSIONALS	DOR_1	\$1,836,300	\$1,836,300	\$0	DENIED
2024-02008	1265530000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$934,812	\$934,812	\$0	DENIED
2024-02009	1165920000	PROPERTY TAX PROFESSIONALS	DOR_1	\$1,974,100	\$1,974,100	\$0	DENIED
2024-02010	1274220000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$646,374	\$646,374	\$0	DENIED
2024-02011	1274210000	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$648,051	\$648,051	\$0	DENIED
2024-02012	1851524920	PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$100	\$100	\$0	DENIED

6/5/2025 9:26:04AM Page 12 of 13

Special Magistrate's Recommendations

Value Adjustment Board meeting held on 6/17/2025 10:30:00 AM

Petition #	Folio#	Petitioner Name	Class	Taxable BEFORE	Value AFTER	Reduction in Taxable Value	Decision
2024-02013	1177140100	PROPERTY TAX PROFESSIONALS	DOR_1	\$832,408	\$571,000	\$(261,408)	GRANTED
2024-02014	1177140000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$772,783	\$571,000	\$(201,783)	GRANTED
2024-02015	1177160000	PROPERTY TAX PROFESSIONALS	DOR_1	\$2,475,800	\$2,475,800	\$0	DENIED
2024-02019	1856040000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$1,833,300	\$1,833,300	\$0	DENIED
2024-02020	1857650000	PROPERTY TAX PROFESSIONALS	DOR_1	\$1,843,300	\$1,843,300	\$0	DENIED
2024-02021	1946420000	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$886,700	\$886,700	\$0	DENIED
2024-02022	1851524916	PROPERTY TAX PROFESSIONALS	DOR_1	\$214,403	\$214,403	\$0	DENIED
2024-02023	1851524918	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$214,403	\$214,403	\$0	DENIED
2024-02024	1851524914	PROPERTY TAX PROFESSIONALS	DOR_1	\$214,403	\$214,403	\$0	DENIED
2024-02025	1851524912	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$214,403	\$214,403	\$0	DENIED
2024-02026	1857400100	PROPERTY TAX PROFESSIONALS	DOR_1	\$99,930	\$99,930	\$0	DENIED
2024-02027	1324274444	(MCDONALD) PROPERTY TAX PROFESSIONALS (MCDONALD)	DOR_1	\$841,669	\$766,000	\$(75,669)	GRANTED
2024-02029	0242600000	PROPERTY TAX PROFESSIONALS	DOR_1	\$22,015,608	\$22,015,608	\$0	DENIED
2024-02030	1943810000	(MCDONALD) PROPERTY TAX PROFESSIONALS	DOR_1	\$2,184,100	\$2,184,100	\$0	DENIED
2024-02031	1948200000	(MCDONALD) PROPERTY TAX PROFESSIONALS	DOR_1	\$487,350	\$487,350	\$0	DENIED
2024-02062	1859430000	(MCDONALD) FIRSTPOINTE ADVISORS LLC	DOR_1	\$2,715,700	\$2,715,700	\$0	DENIED
2024-02106	1784170000	OWNWELL, INC.	DOR_1	\$225,197	\$225,197	\$0	DENIED
2024-02107	0780116692	OWNWELL, INC.	DOR_1	\$627,331	\$580,000	\$(47,331)	GRANTED
2024-02365	1120212002	FIRST POINTE ADVISORS, LLC	DOR_1	\$7,014,600	\$7,014,600	\$0	DENIED
2024-02614	1125010100	RYAN LLC	DOR_1	\$25,935,800	\$25,935,800	\$0	DENIED
2024-02615	0335831816	RYAN LLC	DOR_1	\$21,509,600	\$21,509,600	\$0	WITHDRAW N
2024-02616	0314061000	RYAN LLC	DOR_1	\$22,005,200	\$22,005,200	\$0	DENIED
2024-02617	0654580175	RYAN LLC	DOR_1	\$8,002,900	\$8,002,900	\$0	DENIED
2024-02618	1109760000	RYAN LLC	DOR_1	\$17,208,400	\$17,208,400	\$0	DENIED
2024-02653	1852330000	RYAN LLC	DOR_1	\$6,832,500	\$6,832,500	\$0	DENIED
2024-02654	1956400000	RYAN LLC	DOR_1	\$3,833,029	\$3,833,029	\$0	DENIED
2024-02655	0634710110	RYAN LLC	DOR_1	\$5,638,800	\$5,638,800	\$0	DENIED
2024-02656	1950120000	RYAN LLC	DOR_1	\$4,408,500	\$4,408,500	\$0	DENIED
2024-02657	1987560020	RYAN LLC	DOR_1	\$2,032,100	\$2,032,100	\$0	DENIED
2024-02712	0347760518	RYAN LLC	DOR_1	\$16,324,000	\$16,324,000	\$0	DENIED
2024-02714	0238770710	RYAN LLC	DOR_1	\$14,407,600	\$13,360,000	\$(1,047,600)	GRANTED
2024-02872	0134740200	RYAN LLC	DOR_1	\$11,490,700	\$11,490,700	\$0	DENIED
2024-03108	0944690100	RYAN LLC	DOR_1	\$59,132,600	\$59,132,600	\$0	DENIED

Total Petitions **507**

Total Taxable
Value Before Change
\$ 2,031,279,215

Total Taxable
Value After Change
\$ 2,022,923,828

Total Taxable Value Reduction \$(8,355,387)

6/5/2025 9:26:04AM Page 13 of 13

FLORIDA

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

R. 12/09 Page 1 of 2 Rule 12D-16.002 Florida Administrative Code

DR-488

Section 193.122, Florida Statutes

	Tax Roll	Year 2 0 2 4
The Value Adjustment Board of Hillsborough County, after approper below by the Department of Revenue, certifies that all hearings required by see been held and the Value Adjustment Board is satisfied that the		
Check one. ☐ Real Property ☐ Tangible Personal Property	erty	
assessment for our county includes all property and information required by the Florida and the requirements and regulations of the Department of Revenue.	ie statutes d	of the State of
On behalf of the entire board, I certify that we have ordered this certification to assessment roll. The roll will be delivered to the property appraiser of this courcertification. The property appraiser will adjust the roll accordingly and make a attributable to all taxable property under the law. The following figures* are correct to the best of our knowledge:	nty on the d	late of this
 Taxable value of ☐ real property	\$	11,846,474,514
Net change in taxable value due to actions of the Board	\$	0
3. Taxable value of ☐ real property		
adjustment board	\$	11,846,474,514
All values entered should be county taxable values. School and other taxing a		,
Signature, Chair of the Value Adjustment Board	Da	ate

Continued on page 2

Certification of the Value Adjustment Board

DR-488 R. 12/09 Page 2 of 2

PROCEDURES

Tax Roll Year 2 0 2 4

Date

The value adjustment board has met the requirements below. Check all that apply.

т	hΔ	ho	arc	ŀ
- 1	IIC.	υU	aıu	١.

Signature, chair of the value adjustment board

√ 1.	Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
✓ 2.	Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
√ 3.	Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
✓ 4.	Considered only petitions filed by the deadline or found to have good cause for filing late.
√ 5.	Noticed all meetings as required by section 286.011, F.S.
✓ 6.	Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
√ 7.	Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
√ 8.	Ensured that all decisions contained the required findings of fact and conclusions of law.
√ 9.	Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
✓ 10.	Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.
All board	d members and the board's legal counsel have read this certification.
	rd must submit this certification to the Department of Revenue before it publishes the notice of the and results required by section 194.037, F.S.
	alf of the entire value adjustment board, I certify that the above statements are true and that the board all the requirements in Chapter 194, F.S., and Department rules.
has bee shall be	hearings have been held, the board shall certify an assessment roll or part of an assessment roll that n finally approved according to section 193.011, F.S. A sufficient number of copies of this certification delivered to the property appraiser to attach to each copy of the assessment roll prepared by the appraiser.

FLORIDA

CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

R. 12/09 Page 1 of 2 Rule 12D-16.002 Florida Administrative Code

DR-488

Section 193.122, Florida Statutes

	Tax Ro	oll Year 2 0 2 4
The Value Adjustment Board of Hillsborough County, after approper below by the Department of Revenue, certifies that all hearings required by seen held and the Value Adjustment Board is satisfied that the		
Check one. Real Property Tangible Personal Property	erty	
assessment for our county includes all property and information required by the Florida and the requirements and regulations of the Department of Revenue.	ie statute	s of the State of
On behalf of the entire board, I certify that we have ordered this certification to assessment roll. The roll will be delivered to the property appraiser of this cou certification. The property appraiser will adjust the roll accordingly and make a attributable to all taxable property under the law. The following figures* are correct to the best of our knowledge:	nty on the	e date of this
 Taxable value of ✓ real property	\$	156,455,614,714
2. Net change in taxable value due to actions of the Board	\$	27,780,646
3. Taxable value of ✓ real property	\$	156,427,834,068
*All values entered should be county taxable values. School and other taxing a	uthority v	alues may differ.
Signature, Chair of the Value Adjustment Board		Date

Continued on page 2

Certification of the Value Adjustment Board

DR-488 R. 12/09 Page 2 of 2

PROCEDURES

Tax Roll Year 2 0 2 4

Date

The value adjustment board has met the requirements below. Check all that apply.

т	hΔ	ho	arc	ŀ
- 1	IIC.	υU	aıu	١.

Signature, chair of the value adjustment board

√ 1.	Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
✓ 2.	Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
√ 3.	Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
✓ 4.	Considered only petitions filed by the deadline or found to have good cause for filing late.
√ 5.	Noticed all meetings as required by section 286.011, F.S.
✓ 6.	Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
√ 7.	Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
√ 8.	Ensured that all decisions contained the required findings of fact and conclusions of law.
√ 9.	Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
✓ 10.	Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.
All board	d members and the board's legal counsel have read this certification.
	rd must submit this certification to the Department of Revenue before it publishes the notice of the and results required by section 194.037, F.S.
	alf of the entire value adjustment board, I certify that the above statements are true and that the board all the requirements in Chapter 194, F.S., and Department rules.
has bee shall be	hearings have been held, the board shall certify an assessment roll or part of an assessment roll that n finally approved according to section 193.011, F.S. A sufficient number of copies of this certification delivered to the property appraiser to attach to each copy of the assessment roll prepared by the appraiser.



NOTICE

R. 12/09 Rule 12D-16.002

DR-529

TAX IMPACT OF VALUE ADJUSTMENT BOARD Florida Administrative Code

Hillsborough County

Tax Year | 2 0 2 4

Members of the Board						
Honorable Chris Boles	Board of County Commissioners, District No. 6					
Honorable Donna Cameron Cepeda	Board of County Commissioners, District No. 5					
Honorable Patti Rendon School Board, District No. 4						
Citizen Member Ron Dyser Business owner within the school district						
Citizen Member Shawn Simon	Homestead property owner					

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

Summary of Year's Actions										
		Numb	er of P	arcels		Reduction in	Shift in			
Type of Property	Exem	ptions	Asses	sments*	Both	County Taxable Value	Taxes			
	Granted	Requested	Reduced	Requested	Withdrawn or settled	Due to Board Actions	Due to Board Actions			
Residential	1	75	91	3,826	3,310	\$ 9,832,749	\$ 191,634			
Commercial	0	2	30	864	590	\$ 9,507,907	\$ 174,287			
Industrial and miscellaneous	0	7	9	435	333	\$ 7,995,650	\$ 151,378			
Agricultural or classified use	3	23	0	10	26	\$ 399,350	\$ 6,997			
High-water recharge	0	0	0	0	0	\$ 0	\$ 0			
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0			
Business machinery and equipment	0	0	0	299	297	\$ o	\$ o			
Vacant lots and acreage	0	13	1	221	203	\$ 44,989	\$ 825			
TOTALS	4	120	131	5,655	4,759	\$ 27,780,645	\$ 525,121			

All values should be county taxable values. School and other taxing authority values may differ.

^{*}Include transfer of assessment difference (portability) requests.

If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.							
Chair's name Chris Boles Phone (813) 272-5470 ext.							
Clerk's name Rick Van Arsdall, Clerk	Phone (813) 276-8100, 4354	ext.					

MAY 20, 2025 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, May 20, 2025 at 9:30 a.m., in the Boardroom, Frederick B. Karl County Center, Tampa, Florida, and held virtually.

The following members were present: Chair Chris Boles, Commissioner Donna Cameron Cepeda, Hillsborough County School Board member Patti Rendon, and citizen appointees Ron Dyser and Shawn Simon (arrived at 9:31 a.m.)

ORDER OF BUSINESS

- 1. Call to Order and Pledge of Allegiance
 - a. Purpose of Meeting: Approve Phase III Recommended Decisions, Approve Minutes, and handle other VAB matters.

Chair Boles called the meeting to order at 9:30 a.m., led in the pledge of allegiance to the flag, and reviewed the meeting purpose.

2. Public Comments

Attorney Mitchell Horowitz, Petitions 2024-00041 through 2024-00044, requested additional time to present due to multiple parcels, to which Chair Boles granted five minutes. Attorney Horowitz addressed the rejection of the greenbelt and the new mulch/soil policy.

Mr. Jake Raburn, Petition 2024-05579, spoke to the legislative background on agritourism.

Messrs. David and Jared Inlow, Petition 2024-05579 provided a detailed history of Varlow Farms and discussed the agricultural/agritourism purposes.

Attorney Nicole MacInnes, Petition 2024-00026, argued that composting was an agricultural activity and the primary use of the property, as well as noting the community service/educational programs provided by the applicants.

Fire Marshall Tammy Zurla, Hillsborough County Fire Rescue, provided an inspection report detailing fire safety violations by Varlow Farms.

Ms. Rendon asked if there were any law changes in 2024 that required an agricultural classification policy change. VAB Counsel Rinky Parwani explained the magistrate's decisions were based on the law/property status as of January 1, 2024. Discussion ensued on agriculture, agritourism,

TUESDAY, MAY 20, 2025

greenbelt identification, the timeline of receiving materials, and the process of overturning the magistrate decisions. Commissioner Cameron Cepeda was supportive of helping farmers maintain their agricultural Talks occurred on the Property Appraiser's interpretation of the Florida Statutes. Ms. Rendon made a motion to overturn six items. Attorney Parwani verified the petition numbers as 2024-00041, 2024-00042, 2024-00043, 2024-00044, 2024-05579, and 2024-00026, to which Ms. Rendon agreed and added Commissioner Cameron Cepeda seconded the motion. remarks. Mr. Dyser requested clarification on commercial contracts with the County. motion carried four to one; Mr. Simon voted no. Attorney Parwani would draft a paragraph on behalf of the Board to overturn the recommendations and the Board Clerk would verify the numbers for tax purposes.

- 3. Approve Phase III Recommended Decisions
 - a. VAB Petition 2024-00059

Chair Boles sought a motion approve the recommended decisions. Ms. Rendon made a motion to approve the remaining recommendations from the special magistrates, seconded by Mr. Simon, and carried unanimously by members present.

4. Approve the April 3, 2025 VAB Meeting Minutes

Chair Boles called for a motion to approve the April 3, 2024, VAB meeting minutes as presented. Commissioner Cameron Cepeda motioned to approve, seconded by Mr. Dyser, and carried unanimously by members present.

- 5. Other VAB Matters
 - a. Petition Increase Tax Roll Extension

Ms. Sharon Sweet-Grant, Director, Board Records/VAB explained the tax rolls would not be certified as of June 1, 2025, due to a 10 percent increase in petitions. Discussion ensued on the cause of the increase. Ms. Rendon asked for a way to review petitioner information in advance of the VAB meeting.

b. Meeting Notice

After addressing a potential new legislative bill that would require a video be made available one day prior to a hearing, Attorney Parwani requested a vote to give VAB the authority to reassign recommendations, as necessary, to a

TUESDAY, MAY 20, 2025

different magistrate if timelines were not met. Conversations occurred regarding magistrate reimbursement/penalizations and new contract language.

Mr. Dyser so moved, seconded by Ms. Rendon, and carried unanimously by members present.

- c. Correspondence None.
- d. The next meeting is scheduled for Tuesday, June 17, 2025, at 10:30AM.

Ms. Sweet-Grant announced the next meeting was advertised for Tuesday, June 17, 2025, at 10:30 a.m.

Chair Boles inquired on magistrate billing for the entire year.

6. Adjournment

There being no further business, the meeting was adjourned at 10:24 a.m.

	READ AND APPROVED:	
ATTEST:		CHAIR
VICTOR CRIST,	CLERK	
By:	aty Clerk	
ir		

STATISTICAL COMPARISON

PETITION TYPES	2019		2	020	2021		2022		2023		2024	
	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS	FOLIOS	PETITIONS
REAL PROPERTY VALUE	2372	2282	2614	1991	2077	2077	3368	3065	3331	2985	5405	5176
TANGIBLE PERSONAL PROPERTY VALUE	196	196	348	348	245	245	332	332	380	380	300	300
DENIAL OF CLASSIFICATION	65	65	27	27	59	55	44	44	65	65	47	47
DENIAL OF REQUEST FOR EXEMPTION	79	79	71	71	40	40	97	97	46	46	47	47
TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE	5	5	17	17	11	11	21	21	g	9	18	18
PARENT/GRANDPARENT REDUCTION	1	1	1	1	2	2			3	3	4	4
DENIAL FOR LATE FILING OF EXEMPTION OR CLASSIFICATION	2	2	2	2	3	3	6	6	2	2	5	5
PROPERTY WAS NOT SUBSTANTIALLY COMPLETE ON JAN 1	6	6	2	2	6	6	3	3	1	1	3	3
QUALIFYING IMPROVEMENT OR CHANGE OF OWNERSHIP OR CONTROL	1	1	2	2	2	2	4	4	3	3	6	6
BACK TAXES												
EXEMPTION ON TPP												
LEGAL ISSUES	1	1										
REFUND CATASTROPHIC EVENT									1	1	4	. 4
TAX DEFERRAL												
TOTALS	2728	2638	3084	2461	2445	2441	3875	3572	3841	3495	5839	5610
VAB GRANTS, DENIAL & WITHDRAWN OR S	ETTLED	PETITIONS										
VAB GRANTS	58		42		39		24		35	35	135	
VAB DENIALS	776		426		399		176		746	709	881	
PETITIONS EITHER WITHDRAWN OR SETTLED	1894		2616		2007		3372		3060	2751	4759	
VAB PETITIONS SCHEDULED FOR HEARINGS		·										
ORIGINALLY SCHEDULED		2233		1894		2289		3218		3529		4018
RESCHEDULED		421		819		56		45		600		708
PETITIONS IN HEARINGS	867	867	458	423	427	426	195	204	753	717		1022
TAX IMPACT								1				
REDUCTION IN COUNTY TAXABLE VALUE	\$64,2	234,335	\$10,0	35,994	\$13,2	57,685	\$6,10	6,916	\$16,542	2,899	\$27,7	80,646
SHIFT IN TAXES	\$1,3	19,618	\$16	8,254	\$24	6,211	\$113	3,951	\$317,0	050	\$525	5,075

2024 Magistrate Detailed Compensation

APPRAISER MAGISTRATES

		Invoice Date		Hours Worked		
Magistrate	Invoice Pay Period		Pet. #	Hearing	FOF/COL	Amount
Antonov						
	12/3/24-12/20/24	5/27/2025	Various	6	0.5	\$1,700.00
Total				6	0.5	\$1,700.00

	Invoice Pay Period		Pet.#	Hours Worked		
Magistrate		Invoice Date		Hearing	FOF/COL	Amount
Harris	8/26/2024	9/3/2024	Orientation	2		\$400.00
	11/04/24-11/19/24	11/21/2024	Various	4.25	11.5	\$3,150.00
	12/2/2024	12/2/2024	Various	3		\$600.00
	12/10/24-12/16/24	12/18/2024	Various	9.25	1	\$2,050.00
	12/18/24-12/29/24	12/31/2024	Various		18.75	\$3,750.00
	12/30/24-12/31/24	12/31/2024	Various		10.25	\$2,050.00
	2/24/25-2/27/25	2/28/2025	Various	3	1.25	\$850.00
	3/26/25-3/28/25	3/31/2025	Various	27.5		\$5,500.00
	3/30/25-4/19/25	5/23/2025	Various		11.5	\$2,300.00
	4/21/25-4/24/25	5/23/2025	Various		11	\$2,200.00
	5/5/25-5/8/25	5/23/2025	Various		17.75	\$3,550.00
	5/9/25-5/11/25	5/23/2025	Various		21.5	\$4,300.00

	5/12/25-5/14/25	5/23/2025	Various		19	\$3,800.00
	5/15/25-5/16/25	5/23/2025	Various		15.75	\$3,150.00
	5/16/25-5/18/25	5/23/2025	Various		21	\$4,200.00
	5/18/2025	5/23/2025	Various		8.75	\$1,750.00
Total				49	169	\$43,600.00

				Hours Worked		
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount
Hicks	08/01/24-09/01/24	9/16/2024	Orientation	2		\$400.00
	12/12/2024	12/17/2024	Various	3		\$600.00
	12/17/24-12/30/24	12/30/2025	Various	6.5	13.75	\$4,050.00
	1/14/2025	1/16/2025	Various	3	2	\$1,000.00
	01/30/25-02/08/25	2/10/2025	Various	3	9.5	\$2,500.00
	03/04/25 - 03/08/25	3/10/2025	Various	6.25	22.75	\$5,800.00
	5/20/25-5/21/25	5/30/2025	Various		16.25	\$3,250.00
	5/22/2025	5/30/2025	Various		11.75	\$2,350.00
	5/23/25-5/25/25	5/30/2025	Various		22.25	\$4,450.00
	5/26/25-5/29/25	5/30/2025	Various		14.5	\$2,900.00
Total				23.75	112.75	\$27,300.00

				Hours Worked		
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount
Holman	07/23/2024-12/23/24	12/27/2024	Various	6.5	20	\$5,300.00
	01/16/24-01/30/25	1/30/2025	Various	7.75	21.75	\$5,900.00
	2/6/25-3/17/25	4/8/2025	Various	18.25	8	\$5,250.00
	4/11/25 - 4/23/25	4/24/2025	Various	3.75	25.25	\$5,800.00
	5/20/25-6/3/25	6/5/2025	Various		42	\$8,400.00
Total				36.25	117	\$30,650.00

	Invoice Pay Period			Hours Worked		
Magistrate		Invoice Date	Pet.#	Hearing	FOF/COL	Amount
Jamir	8/26/2024	8/27/2024	Orientation	2		\$400.00
	02/03/25- 02/24/25	2/25/2025	Various	19.75	58	\$15,550.00
	2/25/25-3/16/25	4/4/2025	Various		92.75	\$18,550.00
	1/21/25-1/30/25	1/31/2025	Various	6.75	20.2	\$5,390.00
	3/17/25 - 4/3/25	4/25/2025	Various	102.75		\$20,550.00
	4/4/25 - 4/16/25	5/2/2025	Various		99	\$19,800.00
	5/21/25-5/31/25	6/6/025	Various		49.5	\$9,900.00
Total				131.25	319.45	\$90,140.00

		Invoice Date 6/3/2025	Various	Hours Worked		
Magistrate	Invoice Pay Period			Hearing	FOF/COL	Amount
Lloyd	8/26/24-11/12/24			4.25	17	\$4,650.00
			Orientation	2		
	11/7/24-12/6-24	6/3/2025	Various	7.25	38.75	\$9,200.00
	2/19/25-4/6/25	6/5/2025	Various	15.75	171.25	\$37,400.00
	3/31/25-4/29/25	6/5/2025	Various	5	102	\$21,400.00
	4/7/25-5/20/25	6/5/2025	Various	23.5	224.25	\$49,550.00
Total				57.75	553.25	\$122,200.00

				Hours Worked			
Magistrate	Invoice Pay Period	Invoice Date	Pet.#	Hearing	FOF/COL	Amount	
Lundeen	8/26/2024	9/30/2024	Orientation	2		\$400.00	
	11/5/24-11/21/25	12/4/2024	Various	6.5	16	\$4,500.00	
	2/27/25-3/6/25	3/20/2025	Various	3.75	12	\$3,150.00	

Total		12.25	28	\$8,050.00

Hours Worked

				1110013 110	ikca		
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount	
Nystrom	8/26/2024	3/3/2025	Orientation	2		\$400.00	
Total				2	0	\$400.00	

Hours Worked

Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount
Peltier	7/23/24 - 8/26/24	9/3/2024	Orientation	2.5		\$ 500.00
			•			·
Total				2.5	0	\$500.00

			Hours Worked			
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount

Porcaro	1/15/2025 - 1/23/25	1/24/2025	Various	8	5.5	\$2,700.00
	1/28/2025 - 2/1/25	2/3/2025	Various	5.75	4.25	\$2,000.00
	4/3/25-4/13/25	4/14/2025	Various	5.25	10.25	\$3,100.00
Total				19	20	\$7,800.00

Hours Worked

Magistrate	Invoice Pay Period	Invoice Date	Pet.#	Hearing	FOF/COL	Amount
Property						
Investment						
Specialists, Inc.						
(John Robinson)						
Total				0	0	\$0.00

Hours Worked

Magistrate	Invoice Pay Period	Invoice Date	Pet.#	Hearing	FOF/COL	Amount
Ruden	8/26/2024	6/3/2025	Orientation	2		\$400.00
Total				2	0	\$400.00

Hours Worked

Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount
Steeves	9/30/24 - 3/14/25	4/30/2025	Orientation	2		
			Various	13	42	\$11,000.00
	5/20/25-5/27/25	5/30/2025	Various		20.5	\$4,100.00
Total				15	62.5	\$15,100.00

Hours Worked

Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount
Sutte	8/26/2024	9/17/2024	Orienation	2		\$400.00
	11/21/24-1/2/25	4/15/2025	Various	9.25	11.25	\$4,100.00
Total				11.25	11.25	\$4,500.00

Hours Worked

Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Amount
Terrana						

Total		0	0	\$0.00

Total

368 1393.7	\$352,340.00
------------	--------------

2024 Magistrate Detailed Compensation

ATTORNEY SPECIAL MAGISTRATES

				Hours Worked		Board Referral			
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Phase 1	Phase 2	Phase 3	Amount
Davis									
Total				0	0	0	0	0	\$0.00

				Hours Worked		Board Referral			
Magistrate	Invoice Pay Period	Invoice Pay Period Invoice Date Pet. #	Pet. #	Hearing	FOF/COL	Phase 1	Phase 2	Phase 3	Amount
Johnson	8/26/2024	11/8/2024	Orientation	2					\$400.00
	3/20/2025 - 3/28-25	4/2/2025	Hearings and Orders	4	3.25				\$1,450.00
Total				6	3.25	0	0	0	\$1,850.00

		Invoice Date		Hours Worked		Board Referral			
Magistrate	Invoice Pay Period		Pet.#	Hearing	FOF/COL	Phase 1	Phase 2	Phase 3	Amount
Rutland	8/5/24-9/14/25	9/17/2024	Orientation & Orders	2	4				\$1,200.00
	9/23/24-10/21/24	10/21/2024	Orders		6				\$1,200.00
	10/22/24 - 11/25/24	12/4/2024	Orders		6.5				\$1,300.00
	11/20/24 - 11/30/24	12/16/2024	Hearing & Orders	4.25	11.75				\$3,200.00
	12/02/24-12/31/24	1/16/2025	Orders		6.5				\$1,300.00
	1/6/25 - 2/11/25	2/18/2025	Orders		11.5				\$2,300.00
	1/13/2025	2/18/2025	Hearings	8.75					\$1,750.00
	1/23/25 - 1/29/25	4/22/2025	Hearings and Orders	2.75	12.75				\$3,100.00
	2/19/25 - 4/01/25	4/21/2025	Orders		2.5				\$500.00
	1/15/25 - 4/14/25	4/28/2025	Orders		53.5				\$10,700.00

Total		17.75	115	0	0	0	\$26,550.00

				Hours	Worked	В	oard Refer	ral	Amount
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Phase 1	Phase 2	Phase 3	
Samaha	8/26/2024	8/28/2024	Orientation	2					\$400.00
	11/10/24-11/16/24	11/18/2024	Various	9.75	12				\$4,350.00
	11/18/24-11/26/24	11/26/2024	Various		5				\$1,000.00
Total				11.75	17	0	0	0	\$5,750.00

_				Hours	Worked	Board Referral			
Magistrate	Invoice Pay Period	Invoice Date	Pet. #	Hearing	FOF/COL	Phase 1	Phase 2	Phase 3	Amount
Walker	7/23/24-8/26/24	8/27/2024	Orientation	2.5					\$500.00
	11/13/24- 11/24/24	11/26/2024	Various	4.25	8.75				\$2,600.00
	12/9/24-12/28/24	1/6/2025	Various	5.75	17				\$4,550.00
	1/11/25-1/14/25	1/23/2025	Various		13				\$2,600.00
Total				12.5	38.75	0	0	0	\$10,250.00

Total

42 170.75 \$42,550.

Tampa Bay Times

Published Daily

STATE OF FLORIDA} ss COUNTY OF HILLSBOROUGH County

Before the undersigned authority personally appeared Deirdre Bonett who on oath says that he/she is a Legal Advertising Representative of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Hillsborough County, Florida that the attached copy of advertisement being a Legal Notice in the matter TAXPAYER NOTICE was published in said newspaper by print in the issues of 06/01/25 or by publication on the newspaper's website, if authorized.

Affiant further says that the website or newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes. Affiant further says the said Tampa Bay Times is a newspaper published in Hillsborough County, Florida and that the said newspaper has heretofore been continuously published in said Hillsborough County, Florida each day and has been entered as a second class mail matter at the post office in said Hillsborough County, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Signature of Affiant

.....

Sworn to and subscribed before me this 06/01/2025

Signature of Notary of Public

Personally known X or produced identification.

Type of identification produced

ary Public State of Florida Judy Allen

My Commission HH 302167 Expires 8/17/2026

TAXPAYER NOTICE MEETING OF THE HILLSBOROUGH COUNTY VALUE ADJUSTMENT BOARD

The Value Adjustment Board will meet on Tuesday, June 17, 2025, at 10:30 a.m., in the County Center, 2nd Floor Boardroom, 601 E. Kennedy Blvd., Tampa, FL, 33602 as well as virtually via WebEx. Information on how to access the virtual meeting will be posted on the VAB website at https://www.hillsclerk.com/Additional-Services/Value-Adjustment-Board.and https://chcli.gov/events. The purpose of this meeting is for the VAB to take public comment, approve Phase IV Recommended Decisions, Certify the 2024 Tax Rolls, and other VAB matters.

Any person who might wish to appeal any decision made by the Value Any person who hight wish to appeal any decision hade by the value Adjustment Board reparding any matter considered at the forthcoming meeting is hereby advised that he or she will need a record of the proceedings, and for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made that will include the testimony and evidence upon which such appeal is to be based. June 1, 2025



Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 5/20/2025, 9:30 AM EDT

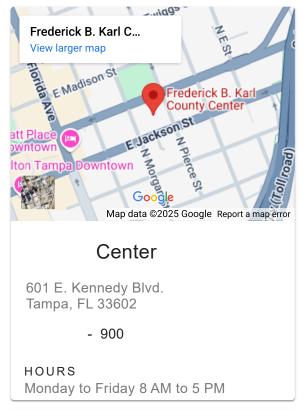
Hearings to address complaints about assessed property values, denied exemptions, classifications, or tax deferrals

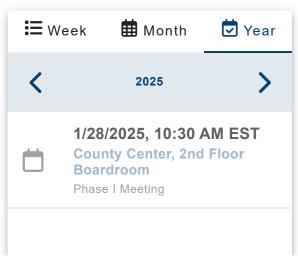


Public access and comments

You can sign up to participate virtually or in-person, or to send in a written public comment if you do not want to speak.

- If you wish to participate virtually, it is required that you complete the form
- If you wish to participate in person, you are encouraged to complete the form in advance, however it is not required. You can sign up on-site where your name will be added to the list at that time





- The signup form opens at least 48 hours before to the start of the meeting and closes 30 minutes prior to the start time
- You will be called on in the order that you have signed up

Click the link below to go to the Hillsborough County Clerk of the Court website for more information on speaking at a VAB meeting and the link to sign up to speak when the form is open.

Speak at a VAB Meeting



Last Modified: 12/8/2023, 9:15:58 AM

