

VALUE ADJUSTMENT BOARD OF HILLSBOROUGH COUNTY

MEETING AGENDA

SEPTEMBER 16, 2025

9:30 A.M.

Via Communications Media Technology

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: Extend the Tax Rolls, Approve Minutes, and Other VAB Matters

2. Public Comments

Chair's Statement: 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 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 address and speak clearly into the microphone. Three (3) minutes are allowed for each speaker.

3. Approve the August 26, 2025, Meeting Minutes

4. Certify the 2025 Real and Tangible Assessment Rolls and Authorize the Chair to Sign Certificate of Value Adjustment Board for Each Roll, so the 2025 Tax Rolls can be Extended

5. Other VAB Matters

- a. Correspondence**
- b. DOR Training Certificates**
- c. Meeting Notice**

6. 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.

AUGUST 26, 2025 - VALUE ADJUSTMENT BOARD

The Value Adjustment Board (VAB), Hillsborough County, Florida, met in Regular Meeting, scheduled for Tuesday, August 26, 2025, at 11:00 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 Amanda Ellen Clay and Jake Raburn.

1. Call to Order and Pledge of Allegiance

Chair Boles called the meeting to order at 11:00 a.m. and led in the pledge of allegiance to the flag.

2. Public Comments - **None.**

3. The Purpose of the Organizational Meeting was to Confirm VAB Member and Clerk Staff Contact Information, Ratify Legal Counsel and the Filing Fee Resolution, Approve and Authorize 2025 Special Magistrate Appointments, Adopt Local VAB Procedures and Handle Other VAB Matters

a. Ratify Appointment of VAB Legal Counsel

Chair Boles deferred to Ms. Sharon Sweet-Grant, Director, Board Records/VAB, who gave introductions of the VAB members. Chair Boles entertained a motion to approve the legal counsel for the VAB. **Ms. Rendon motioned to approve the legal counsel, seconded by Commissioner Cameron Cepeda.** Upon roll call vote, **the motion carried five to zero.**

b. Florida Administrative Codes, including 12D-9, 12D-10, 12D51.001, 51.002, 51.003 and Chapters 192 through 195 Florida Statutes; Florida's Government in the Sunshine; and Florida Statutes pertaining to the VAB

i. A master copy of each document was available for public viewing during the meeting here.

ii. The public has access to the documents through the Clerk's website at [https://www.hillsclerk.com/#googtrans\(en|en\)](https://www.hillsclerk.com/#googtrans(en|en)) or can purchase paper copies in BOCC Records, 601 East Kennedy, 12th Floor, 813.276.8100, x 4354.

TUESDAY, AUGUST 26, 2025

Ms. Sweet-Grant summarized the item. VAB Counsel Rinky Parwani responded to Chair Boles questions on changes to the Florida Statutes regarding the chair/vice chair positions. **Commissioner Cameron Cepeda made a motion to keep the VAB the same as the VAB was right now.** Following procedural discussion,

Commissioner Cameron Cepeda restated the motion was as the VAB was right now, Ms. Rendon as the VAB vice chair also; Commissioner Boles chair, Ms. Rendon vice chair. Chair Boles asked for a second to the motion. **Mr. Raburn seconded the motion and carried unanimously by members present.** Talks occurred.

4. Appointment of Special Magistrates to the VAB

- a. Appoint Appraiser and Attorney Special Magistrates
- b. Approve Special Magistrate Contract
- c. Authorize the Chair to Execute the Contracts
- d. Authorize Special Magistrates to Conduct VAB Hearings and Consider Good Cause Requests For Late Files. Counsel will Handle Reschedule Requests

Attorney Parwani answered questions on Items 4.a. through 4.d. and confirmed review of the magistrate's applications. Chair Boles addressed distribution of the petition to magistrates. Attorney Parwani noted the magistrates contracts were amended to allow VAB staff the ability to reassign petitions for processing without VAB action. Commissioner Cameron Cepeda asked about the application voting requirements. After addressing the contract update regarding the flexibility in petition reassignment, Ms. Rendon inquired if the updated contract included a new time frame when a reassigned petition was due, the reason for the petition reassignment, and whether the magistrate who was originally assigned the petitions was recommended for reappointment. Chair Boles sought a motion to accept all four items under Item 4. **Commissioner Cameron Cepeda so moved, seconded by Ms. Rendon.** Upon roll call vote, **the motion carried five to zero.**

5. Adopt Local VAB Procedures

Chair Boles requested a motion to adopt the procedures. **Ms. Rendon made a motion to adopt the procedures of the VAB 2025 local administrative procedures, seconded by Mr. Raburn.** Upon roll call vote, **the motion carried five to zero.**

TUESDAY, AUGUST 26, 2025

6. Approve Filing Fee Resolution

Chair Boles introduced the item. Noting the Statutory change, Attorney Parwani recommended the filing fee be increased to \$50. Ms. Rendon sought confirmation on which Counties raised the filing fees and the amount the fees had been increased. Following discussion on the increased filing/parcel fees and motion requirements, **Ms. Rendon made a motion to approve the resolution with an amendment from a \$15 filing fee to a \$50 filing fee per the Florida Statute change, seconded by Ms. Clay. Upon roll call vote, the motion carried five to zero.**

7. Property Tax System/VAB Overview

Chair Boles deferred to Attorney Parwani, who gave an overview of the Property Tax System/VAB process.

8. Tentative VAB Schedule

Chair Boles confirmed the VAB's tentative schedule.

9. Other VAB Matters

a. Approve the June 17, 2025, Meeting Minutes.

Chair Boles asked for a motion to approve the June 17, 2025, meeting minutes. **Ms. Rendon motioned to approve, seconded by Commissioner Cameron Cepeda. Upon roll call vote, the motion carried four to zero; Ms. Clay abstained.**

b. Correspondence

Ms. Sweet-Grant noted correspondence was received and was available from the property tax oversight.

c. Meeting Notice

Ms. Sweet-Grant remarked the meeting was properly advertised.

d. The next meeting was scheduled for September 16, 2025 at 9:30AM to extend the 2025 Tax Rolls.

Ms. Sweet-Grant stated the next VAB meeting was September 16, 2025, to extend the tax rolls.

TUESDAY, AUGUST 26, 2025

6. Adjournment

There being no further business, the meeting was adjourned at 11:23 a.m.

READ AND APPROVED: _____
CHAIR

ATTEST:
VICTOR CRIST, CLERK

By: _____
Deputy Clerk

ad

DRAFT



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	5
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The Value Adjustment Board of Hillsborough County has not completed its hearings and certifies on order of the Board of County Commissioners according to sections 197.323 and 193.122(1), F.S., that the

Check one.



Real Property



Tangible Personal Property

assessment roll for our county has been presented by the property appraiser to include all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. We will issue a Certification of the Value Adjustment Board (Form DR-488) under section 193.122(1) and (3), F.S., when the hearings are completed. The property appraiser will make all extensions to show the tax attributable to all taxable property under the law.

Signature, Chair of the Value Adjustment Board

Date



INITIAL CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

DR-488P
N. 12/09

Rule 12D-16.002
Florida Administrative Code

Section 193.122(1), Florida Statutes

Tax Roll Year

2	0	2	5
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Check one.

☐

Real Property

☒

Tangible Personal Property

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Signature, Chair of the Value Adjustment Board

Date



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

MEMORANDUM

DATE: September 9, 2025

TO: Dana Dove, Hillsborough County Tax Collector's Office

FROM: Sharon Sweet-Grant, Director, BOCC Records/VAB *SSG*

SUBJECT: Certification of the 2025 Tax Roll to be Extended

The Board of County Commissioners approved your request to extend the 2025 Tax Roll at their Regular Board Meeting of September 3, 2025.

mde
Attachments

cc: Board files (orig.)
Christopher Weiss, Property Appraiser's Office
Tracy Torres, Property Appraiser's Office
Toro Daniela, Value adjustment Board

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P.O. BOX 1110, TAMPA, FL 33601-1120



Agenda Item Cover Sheet

Agenda Item N^o. A-43

Meeting Date 9/3/2025

☒ Consent Section

☐ Regular Section

☐ Public Hearing

Subject: Approve the Tax Collector's request that the 2025 tax roll be extended prior to completion of the Value Adjustment Board hearings, so the Tax Collector could open the roll for collections on November 1, 2025, or as soon thereafter as possible, pursuant to Florida Statute 197.323.

Department Name: Clerk of the Circuit Court

Contact Person: Jennifer Ramos

Contact Phone: 8133077089

Sign-Off Approvals:

N/A 8/21/2025

Assistant County Administrator

Date

Kevin Brickey 8/21/2025

Management and Budget –
Approved as to Financial Impact Accuracy

Date

N/A 8/21/2025

Deputy or Chief County Administrator

Date

Sharon Sweet-Grant 8/21/2025

Department Director

Date

N/A 8/21/2025

County Attorney –
Approved as to Legal Sufficiency

Date

Staff's Recommended Board Motion:

Approve the Tax Collector's request that the 2025 tax roll be extended prior to completion of the Value Adjustment Board hearings, so the Tax Collector could open the roll for collections on November 1, 2025, or as soon thereafter as possible, pursuant to Florida Statute 197.323.

Financial Impact Statement:

N/A

Background:

N/A

List Attachments:



601 E. Kennedy Blvd. 14th Floor | Tampa, FL 33602
MAILING: P.O. BOX 30009 | Tampa, FL 33630-3009
hillstaxfl.gov

August 7, 2025

Hillsborough County
Board of County Commissioners
County Center - 2nd Floor
601 East Kennedy Boulevard
Tampa, Florida 33602

Dear Commissioners:

The Property Appraiser has advised that the 2025 tax roll will be ready to open for collection on November 1, 2025.

Pursuant to Section 197.323, Florida Statutes, I am requesting you order the 2025 tax roll be extended prior to completion of the Value Adjustment Board hearings so we may open the roll for collection on November 1, 2025, or as soon thereafter as possible.

Kindest Regards,

Nancy C. Millan
Hillsborough County Tax Collector

From: [OASYS ePortal Notifications](#)
To: [VAB](#)
Subject: [EXTERNAL] Updated Uniform Policies and Procedures Manual, August 2025
Date: Wednesday, August 27, 2025 10:35:02 AM

CAUTION: This email is from an external source. Do you know them and are you expecting this? Look again! Phishing is our #1 threat. You are our best defense!!!

To: All Value Adjustment Boards, Special Magistrates, Board Clerks, Board Legal Counsel, Property Appraisers, and Other Interested Parties

From: Florida Department of Revenue, Property Tax Oversight

Date: August 27, 2025

Re: Updated Uniform Policies and Procedures Manual, August 2025

The Florida Department of Revenue has updated the *Uniform Policies and Procedures Manual for Value Adjustment Boards*. The revised version is available on the Department's Value Adjustment Board webpage at <http://floridarevenue.com/property/Pages/VAB.aspx> [floridarevenue.com].

According to section 194.011(5)(b), Florida Statutes, the *Uniform Policies and Procedures Manual* must be available on the clerks' existing websites. Please review your website to ensure any existing links to the manual are appropriately updated.

Accompanying the *Uniform Policies and Procedures Manual* are two sets of documents titled:

- *Other Legal Resources, Including Statutory Criteria, August 2025*, which contains parts of the Florida Constitution, Florida Statutes, and Florida Administrative Code that are substantive criteria for producing original assessments
- *Reference Materials, Including Guidelines, August 2025*, which contains compiled documents that include taxpayer brochures, checklists, and links to:
 - The Department's training for value adjustment boards and special magistrates
 - The Department's guidelines for real property appraisal, tangible personal property appraisal, and classified use valuation for agricultural property
 - Florida Attorney General Opinions, Government in the Sunshine Manual, PTO bulletins and advisements, and other reference materials

The Department compiled the *Uniform Policies and Procedures Manual* and accompanying documents pursuant to s. 194.011, F.S., for use by value adjustment boards and special magistrates in administrative reviews of assessments. The manual and accompanying documents are intended to include Florida-specific law and reference materials that relate to the administrative review of assessments.

Each of these three documents contains an introduction that provides orientation on the authority, content, and use of that respective set. These documents are again available at <http://floridarevenue.com/property/Pages/VAB.aspx> [floridarevenue.com].

Please forward this message to the appropriate people in your organization, and send any questions to VAB@floridarevenue.com.

Thank you for your assistance and cooperation.

Florida Department of Revenue

Certificate of Training

Joseph Haynes Davis

has received

2025 Attorney Special Magistrates VAB Training

on

8/25/25



Florida Department of Revenue

Certificate of Training

Lori Rutland

has received

2025 Attorney Special Magistrates VAB Training

on

8/18/25



Florida Department of Revenue

Certificate of Training

Charles Malouf Samaha

has received

2025 Attorney Special Magistrates VAB Training

on

8/15/25



Florida Department of Revenue

Certificate of Training

Laura Layne Walker

has received

2025 Attorney Special Magistrates VAB Training

on

8/18/25



Florida Department of Revenue

Certificate of Training

Karolina Wallace

has received

2025 Attorney Special Magistrates VAB Training

on

9/3/25



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Maxim Antonov

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

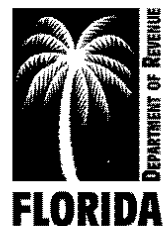
This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.



Signature and Certification of

08/16/2025

DATE



Florida Department of Revenue

Certificate of Training

Camille Bassil

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/17/25



Florida Department of Revenue

Certificate of Training

Mario De La Guardia, Asa

has received

**2025 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

8/18/25



Florida Department of Revenue

Certificate of Training

Kenneth C. Evans

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

9/4/25



Florida Department of Revenue

Certificate of Training

Harvel W Gray

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/25/25



Florida Department of Revenue

Certificate of Training

Richard Harris

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/27/25



Florida Department of Revenue

Certificate of Training

Robert C. Hicks

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

9/8/25



Florida Department of Revenue

Certificate of Training

Stephen Jamir

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

9/5/25



Certification of Training Completion

The Florida Department of Revenue provides this document for a person to certify that he or she, personally and without any assistance, has completed the Department's 2025 Value Adjustment Board Training, including the exam, for Real Property Appraiser Special Magistrate.

I certify that I,

Philicia Lloyd

Personally, and without any assistance, have carefully reviewed and studied the content of Modules 1 through 7 and Module 11 of the Department of Revenue's 2025 Value Adjustment Board Training, for learning such content, and further certify that I, personally and without any assistance, have completed and passed the Department of Revenue's corresponding examination.

This certification becomes valid only when signed and dated below by the person who completed the training including exam as described above. By my dated signature below, I further attest to my preceding statements.

Philicia Lloyd

Digitally signed by 92984f96-2832-4458-b175-3e833501be3f
DN: CN=92984f96-2832-4458-b175-3e833501be3f
Reason: I am approving this document
Location:
Date: 2025-08-15 19:12:39

Signature and Certification of

8/15/2025

DATE



Florida Department of Revenue

Certificate of Training

Diego Lopez

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/21/25



Florida Department of Revenue

Certificate of Training

Steven Porcaro

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/29/25



Florida Department of Revenue

Certificate of Training

John Robinson

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/23/25



Florida Department of Revenue

Certificate of Training

John Robinson

has received

**2025 Tangible Personal Property Appraiser Special
Magistrates VAB Training**

on

8/23/25



Florida Department of Revenue

Certificate of Training

Richard L Steeves

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/27/25



Florida Department of Revenue

Certificate of Training

Jose Wong

has received

**2025 Real Property Appraiser Special Magistrates
VAB Training**

on

8/15/25



Florida Department of Revenue

Certificate of Training

Rinky Parwani

has received

**2025 Value Adjustment Board Members and Board
Attorneys VAB Training**

on

8/17/25



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 08/31/25 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.

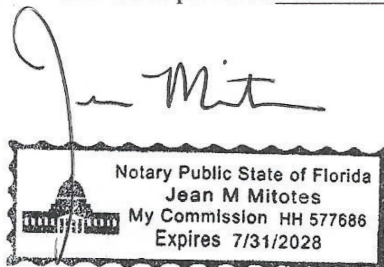
Signature of Affiant

Sworn to and subscribed before me this 08/31/2025

Signature of Notary of Public

Personally known ☒ or produced identification.

Type of identification produced _____



**TAXPAYER NOTICE
MEETING OF THE HILLSBOROUGH COUNTY
VALUE ADJUSTMENT BOARD**

The Value Adjustment Board will meet on Tuesday, September 16, 2025, at 9:30 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.hillscerk.com/Additional-Services/Value-Adjustment-Board> and <https://www.hillsboroughcounty.org/en/calendar>.

The purpose of this meeting is for the VAB to take public comment; approve minutes; certify the 2025 Real and Tangible Assessment Rolls, and authorize the Chairman to sign the Certificate of Value Adjustment Board for each roll, so the tax rolls can be extended; and other VAB matters.

The purpose of the Board is to hear the following: petitions relating to assessments filed pursuant to Florida Statute (F.S.) 194.011(3); complaints relating to homestead exemptions as provided for under F.S. 196.151; appeals from exemptions denied or disputes arising from exemptions granted upon the filing of exemption applications under F.S. 196.011; and appeals concerning ad valorem tax deferrals and classifications. The Board has appointed Special Magistrates for the purpose of taking testimony and making recommendations to the Board, which recommendations the Board may act upon without further hearing. Special Magistrate hearings will begin October 2025.

The Property Appraiser maintains a list of all applicants for exemptions who have had their applications for exemption either denied or wholly or partially approved. This list is available to the public in the County Center, 15th floor, between the hours of 8:00 a.m. and 5:00 p.m. each weekday, excluding holidays. This list includes the following exemptions: homestead; portability; religious; literary; charitable; scientific; hospitals; nursing homes; homes for special services; nonprofit homes for aged; governmental property; leasehold interests in governmental property; certain permanently and totally disabled veterans; disabled veterans confined to wheelchairs; totally and permanently disabled persons; renewable energy source; educational property; labor organization property; community centers; not for profit sewer and water company property; property of widows, widowers, blind persons and persons totally and permanently disabled; disabled ex-servicemen; historic properties; refund of taxes for catastrophic event; and historic properties open to the public.

Any person who might wish to appeal any decision made by the Value Adjustment Board regarding 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.

August 31, 2025

53028



Value Adjustment Board Meeting

Home / Events / Value Adjustment Board Meeting / 9/16/2025, 9:30 AM EDT

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



September 16, 2025, 9:30 AM EDT - 10:30 AM EDT



County Center, 2nd Floor Boardroom



In-Person & Virtual (Hybrid)

The Purpose of this Meeting is to Extend the Tax Rolls, Approve Minutes, and Other VAB Matters.



Center



601 E. Kennedy Blvd.
Tampa, FL 33602



Hours

Monday to Friday 8 AM to 5 PM



(813) 272-5900

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

≡ Week

📅 Month

📅 Year



2025



1/28/2025, 10:30 AM EST

County Center, 2nd Floor Boardroom

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](#)

Value Adjustment Board

Sharon Sweet-Grant - Meeting Manager



(813) 307-7143
Office



Email
Work

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

Phase I Meeting



4/3/2025, 9:30 AM EDT
County Center, 2nd Floor Boardroom

Value Adjustment Board phase II approvals.



5/20/2025, 9:30 AM EDT
County Center, 2nd Floor Boardroom

Meeting to Approve Phase III VAB Recommendations, Approve...



6/17/2025, 10:30 AM EDT
County Center, 2nd Floor Boardroom

The Purpose of this Meeting is for the VAB to take Public Comment,...



CANCELLED - 8/26/2025, 11:00 AM EDT
County Center, 2nd Floor Boardroom

This is the VAB Organizational meeting. The purpose is to...



9/16/2025, 9:30 AM EDT
County Center, 2nd Floor Boardroom

The Purpose of this Meeting is to Extend the Tax Rolls, Approve...