

**DECEMBER 12, 2023**  
**LEGISTAR FILE NO. 23-1850A**  
**AGENDA ITEM #40**  
**VALUE ADJUSTMENT BOARD**

**APPROVE ONE**  
**APPOINTMENT**

"

**Total should be 1**  
**for each**  
**Commissioner**

							<b>TOTAL</b>
<b>Commissioners</b>	<b>Lisa Foster</b>	<b>Sherman U Joseph</b>	<b>Frank Makowski</b>	<b>Tawnya E. McEvoy</b>	<b>Tracey Stevens</b>	<b>Scott R. Tillesen</b>	
Latvala			1				1
Eggers			1				1
Peters						1	1
Long					1		1
Justice			1				1
Flowers					1		1
Brian Scott			1				1
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>2</b>	<b>1</b>	<b>7</b>

**Announce Count for each Applicant**

# Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: LATVALA

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X				
Scott R. Tillesen		X				

**Qualification Requirements:**

Meets not earlier than 30 days and not later than 60 days after the mailing of the assessment rolls by the Department of Revenue to hear petitions relating to assessments, and on or before the 25th day to hear complaints relating to homestead exemptions, hear appeals from exemptions denied or disputes arising from exemptions granted. Decisions shall be issued within 20 calendar days of the last day the board is in session. The board hires special masters to hear appeals and make recommendations to the board. The board shall remain in session from day to day until all petitions, complaints, appeals, and disputes are heard.

Two members of the Pinellas County Board of County Commissioners (BCC), one member of the School Board, and two (2) members of the public - one which will be appointed by the BCC and one by the School Board.

Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: EGGERS

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X				
Scott R. Tillesen		X				

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Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: PETERS

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X				
Scott R. Tillesen		X				

**Qualification Requirements:**

Meets not earlier than 30 days and not later than 60 days after the mailing of the assessment rolls by the Department of Revenue to hear petitions relating to assessments, and on or before the 25th day to hear complaints relating to homestead exemptions, hear appeals from exemptions denied or disputes arising from exemptions granted. Decisions shall be issued within 20 calendar days of the last day the board is in session. The board hires special masters to hear appeals and make recommendations to the board. The board shall remain in session from day to day until all petitions, complaints, appeals, and disputes are heard.

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Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: LONG

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X	<del>X</del>			
Scott R. Tillesen		X				

**Qualification Requirements:**

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Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: JUSTICE

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X				
Scott R. Tillesen		X				

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Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: FLOWERS

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X				
Scott R. Tillesen		X				

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Value Adjustment Board

Worksheet / Ballot  
 BCC Meeting Date: December 12, 2023

COMMISSIONER: SCOTT

CHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Lisa Foster		X			X	Does not have homesteaded property in Pinellas County, as required by s. 194.015, Florida Statutes.
Sherman U. Joseph		X				
Frank Makowski	X		01/01/18			
Tawnya E. McEvoy		X				
Tracey Stevens		X				
Scott R. Tillesen		X				

**Qualification Requirements:**

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