

DECEMBER 16, 2025  
LEGISTAR FILE NO. 25-1343A AGENDA ITEM #56  
VALUE ADJUSTMENT BOARD

APPROVE ONE  
APPOINTMENT

Total should  
be 1 for each  
Commissione  
r

				TOTAL
Commissioners	Frank Makowski	Andrew Brosman	Lisa N. Fox	
Nowicki	1			1
Flowers	1			1
Eggers	1			1
Scott	1			1
Peters	1			1
Latvala			1	1
Scherer	1			1
Total	7	—	1	7
Announce Count for each Applicant	6	—	1	7

#56

# Value Adjustment Board Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: NOWICKICHOOSE **1**

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	Provided by Derelynn Revie
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

**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.

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# Value Adjustment Board Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: FLOWERSCHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	Provided by Derelynn Revie
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

**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 Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: EGGERS

DE

CHOOSE **1**

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

## 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 Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: SCOTTCHOOSE **1**

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

## 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 Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: PETERSCHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

## 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 Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: LATVALACHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

## 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 Ballot

25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: SCHERERCHOOSE 1

Applicant Name	Reappointment		Date of Initial Appt	Eligible		Comments
	Yes	No		Yes	No	Provided by Derelynn Revie
Frank Makowski	X		01/01/18	X		Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

## Qualification Requirements:

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