

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

<u>Commissioners</u>	Frank Makowski	Andrew Brosman	Lisa N. Fox	<u>TOTAL</u>
Nowicki	1			
Flowers	1			1
Eggers	1			1
Scott	1			1
Peters	1			1
Latvala			1	1
Scherer	1			1
Total	2	—	—	2
Announce Count for each Applicant	10b	—	1	2

#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:

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25-1343A

BCC Meeting: December 16, 2025

COMMISSIONER: EGGERS*QE*CHOOSE 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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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. Provided by Derelynn Revie
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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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		Provided by Derelynn Revie 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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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		Provided by Derelynn Revie 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	
Frank Makowski	X		01/01/18	X		Provided by Derelynn Revie Meets eligibility criteria.
Andrew Brosman		X		X		Meets eligibility criteria.
Lisa N. Fox		X		X		Meets eligibility criteria.

Qualification Requirements:

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