



## VALUE ADJUSTMENT BOARD COUNTY OF VOLUSIA

### QUALIFICATIONS FOR APPLICANTS FOR SPECIAL MAGISTRATES

Appraiser Special Magistrate  
Attorney Special Magistrate

Applications are now being accepted for appraisers and attorneys who meet the following criteria to serve as APPRAISER SPECIAL MAGISTRATE or ATTORNEY SPECIAL MAGISTRATE for the VALUE ADJUSTMENT BOARD.

The duties and requirements summarized below are more fully set forth in Section 194.035, F.S. and Rule 12D-9.010, Florida Administrative Code.

A person does not have to be a resident of the county in which he or she serves as a Special Magistrate. The selection of a Special Magistrate must be based solely on the experience and qualification of such magistrate. The Special Magistrate must meet the following qualifications:

1. A Special Magistrate must not be an elected or appointed official or employee of the County of Volusia, a taxing jurisdiction, or of the State;
2. During a tax year in which a Special Magistrate serves, he or she must not represent any party before the Value Adjustment Board (VAB) in any administrative review of property taxes;
3. All Special Magistrates must meet the qualifications specified in Section 194.035, Florida Statutes (F.S.).
4. A Special Magistrate appointed to hear issues of exemptions, classifications, and portability assessment difference transfers shall be a member of The Florida Bar with no less than five years experience in the area of ad valorem taxation and having received training provided by the Department of Revenue (DOR), or with no less than three years of such experience and having completed training provided by the DOR.
5. A Special Magistrate appointed to hear issues regarding the valuation of real estate shall be a state-certified real estate appraiser with not less than five years experience in real property valuation and having received training provided by the DOR, or with no less than three years of such experience and having completed training provided by the DOR. A real property valuation Special Magistrate must be certified under Chapter 475, Part II, F.S.
  - a. A Florida-certified residential appraiser appointed by the VAB shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.
  - b. A Florida-certified general appraiser appointed by the VAB may hear petitions on the just valuation of any type of real property.
6. A Special Magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraisers' organization with not less than five years experience in tangible personal property valuation and having received

training provided by the DOR, or with no less than three years of such experience and having completed training provided by the DOR.

7. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

The value adjustment board or legal counsel must verify a Special Magistrate's qualifications before appointing the Special Magistrate per Rule 12D-9.010(5)(a), Florida Administrative Code. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

**SPECIAL MAGISTRATE APPLICATION**  
**COUNTY OF VOLUSIA VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

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**Please type or print. If more space is needed, attach additional sheets. Applicants may supplement their application with a resume. However, a resume cannot be used in lieu of an application.**

Application for:           \_\_\_ Attorney Special Magistrate  
                                  \_\_\_ Appraiser Special Magistrate  
                                  \_\_\_ Real Property and /or \_\_\_ Tangible Personal Property

**APPLICANT INFORMATION**

Name: \_\_\_\_\_ Email: \_\_\_\_\_

Business Name: \_\_\_\_\_

Business Address: \_\_\_\_\_

Business Phone: \_\_\_\_\_ Cell: \_\_\_\_\_

**LICENSURE/EXPERIENCE**

**Attorney Magistrate Applicant:** Bar Number: \_\_\_\_\_ Date of Admission: \_\_\_\_\_  
Years of experience in Ad Valorem Taxation: \_\_\_\_\_

**Appraiser Magistrate Applicant:**  
Residential License #: \_\_\_\_\_ General License #: \_\_\_\_\_  
Years of experience in Real Property Valuation: \_\_\_\_\_  
Years of experience in Tangible Personal Property Valuation: \_\_\_\_\_

**QUALIFICATIONS**

1. Educational Background: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
  
2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.  
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\_\_\_\_\_
  
3. Provide name and contact information of at least two individuals who can attest to your years of experience in real property appraisals, tangible personal property appraisals, or ad valorem taxation.  
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\_\_\_\_\_

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**COUNTY OF VOLUSIA VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

4. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance? \_\_\_ No \_\_\_ Yes (please explain)

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5. List each organization, recognized by the real estate appraisal industry or the professionals in that field, in which you are currently or have previously been a designated member:

ORGANIZATION	DESIGNATION	DATE	MEMBER #

6. Have you ever been disbarred, suspended or received any other disciplinary action from any organized association, or from the State of Florida? \_\_\_ No \_\_\_ Yes (please explain)

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7. Explain your level of knowledge and experience with computers and list the applications you are familiar with, including AXIA.

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8. List any clubs, organizations, associations or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.

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**SPECIAL MAGISTRATE APPLICATION**  
**COUNTY OF VOLUSIA VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [F.S. § 194.035](#))

**CERTIFICATION**

Pursuant to F.S. § 194.035, a person cannot serve the Board as a special magistrate in the same year that he/she is an elected or appointed official of a county, a taxing jurisdiction or the state; is an employee of a county, a taxing jurisdiction or the state; or represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction or the state?       Yes    No  
Are you an employee of a county, a taxing jurisdiction or the state?                       Yes    No  
Will you be representing a party before the Board in any administrative review of property taxes?    Yes    No

If yes, please provide details: \_\_\_\_\_  
\_\_\_\_\_

**DOCUMENTATION REQUIRED**

Verification of qualifications will be made prior to consideration of this application, pursuant to F.S. § 194.035

- **Copy of current Resume.**
- **Copy of license referenced above.**
- **A writing sample, which may consist of an opinion letter or other business-related documentation that contains one or more written pages of original material. **If you have served as a special magistrate previously, please submit a recommended decision as your sample. Do not submit a copy of an appraisal as a writing sample.****
- **Documentation to support membership in professional organizations listed in item #5 above.**

**Prior to conducting hearings, all applicants are required under F.S. § 194.035 to certify completion of the current year training provided by the Department of Revenue. Additionally, the County of Volusia VAB requests that all appointees pass the corresponding DOR exam and provide proof of the same. To receive the training and take the corresponding exam, go online to the Department’s website at [http://floridarevenue.com/property/Pages/VAB\\_Training.aspx](http://floridarevenue.com/property/Pages/VAB_Training.aspx) Please return your VAB Training completion certificate and proof of passing exam score to the VAB clerk.**

*The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application, or any other document furnished by or on behalf of the applicant is true and complete as of the date it bears. The undersigned authorizes the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of special magistrate.*

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Applicant