

**SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [FLA. STAT. § 194.035](#))

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 for...  
   Real Property and/or  Tangible Personal Property

If appointed, how much time would you be available to conduct hearings and complete your recommendations?  
 1 to 8 hours per week;  9 to 20 hours per week;  21 to 30 hours per week;  31 to 40 hours per week.

**APPLICANT INFORMATION**

Name: \_\_\_\_\_ Email: \_\_\_\_\_  
Business Name: \_\_\_\_\_  
Home Address: \_\_\_\_\_  
Business Address: \_\_\_\_\_  
Phone: Home/ \_\_\_\_\_ Business/ \_\_\_\_\_ Cell/ \_\_\_\_\_  
Fax: \_\_\_\_\_

**DOCUMENTATION REQUIRED**  
*Verification of qualifications will be made prior to consideration of this application, pursuant to FS 194.035.*

- Copy of license referenced below.
- Documentation to support membership in professional organizations listed in item #6.
- 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.
- Prior to conducting hearings, all applicants are required under Fla. Stat. § 194.035 to certify completion of the current year training provided by the Department of Revenue. To obtain the training, go online to the Department’s website at [https://floridarevenue.com/property/Pages/VAB\\_Training.aspx](https://floridarevenue.com/property/Pages/VAB_Training.aspx). Return your completion certificate to the VAB clerk.
- Enrollment at <http://www.uscis.gov/e-verify> if required by specific county.

**L I C E N S U R E / E X P E R I E N C E**

**Attorney Magistrate Applicant:** Bar Number: \_\_\_\_\_ Date of Admission: \_\_\_\_\_  
How many years of experience do you have in the area of ad valorem taxation: \_\_\_\_\_

**Appraiser Magistrate Applicant:** Residential Appraiser License #: \_\_\_\_\_ Valid Thru: \_\_\_\_\_  
General Appraiser License #: \_\_\_\_\_ Valid Thru: \_\_\_\_\_  
How many years of experience do you have in the area of real property valuation: \_\_\_\_\_  
How many years of experience do you have in the area of tangible property valuation: \_\_\_\_\_

**Q U A L I F I C A T I O N / E X P E R I E N C E**

1. Educational Background

\_\_\_\_\_

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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. 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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4. List any additional information which makes you qualified to serve as a special magistrate. Also provide name and contact information of at least two individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.

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5. If no set schedule of fees is established for the county to which you are applying, describe your schedule of fees to be charged the board on a one-hour basis.  I accept the board's schedule of fees; or  Schedule of fees required: \_\_\_\_\_

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6. 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 # |
|--------------|-------------|------|----------|
|              |             |      |          |
|              |             |      |          |
|              |             |      |          |
|              |             |      |          |

7. List the requirements, including experience and education, necessary to obtain each designation listed above:

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8. 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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9. If applicable, describe experience you have appraising tangible property:

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**ATTORNEY SPECIAL MAGISTRATE INFORMATION SHEET**

**Instructions: Please TYPE or PRINT LEGIBLY. When submitting this form with your resume, it is not necessary to include a cover letter. Enclosed is a copy of the application to be forwarded to the Value Adjustment Board (VAB) for the 2026 tax year. COMPLETED APPLICATIONS MUST BE RECEIVED IN OUR OFFICE NO LATER THAN MONDAY, JUNE 1, 2026.**

NAME: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

TELEPHONE NUMBER: \_\_\_\_\_ FAX NUMBER: \_\_\_\_\_

E-MAIL ADDRESS: \_\_\_\_\_

NUMBER OF YEARS EXPERIENCE AS AN ATTORNEY IN AD VALOREM TAXATION: \_\_\_\_\_

DO YOU HAVE VAB EXPERIENCE HEARING:

\_\_\_\_\_ PROPERTY TAX EXEMPTIONS

\_\_\_\_\_ CLASSIFICATIONS

\_\_\_\_\_ PORTABILITY ASSESSMENT DIFFERENCE TRANSFER PETITIONS

NUMBER OF YEARS EXPERIENCE AS A SPECIAL MAGISTRATE: \_\_\_\_\_

**Initial all items as an acknowledgment:**

\_\_\_\_\_ I do not have any potential conflicts of interest or conflicts of interest the Board should be advised of prior to appointment.

\_\_\_\_\_ **Attendance at the Special Magistrate Orientation session is mandatory.** Compensation is approved.

\_\_\_\_\_ Attendance at the Value Adjustment Board meetings may be requested where recommendations are being approved.

\_\_\_\_\_ **ATTORNEY SPECIAL MAGISTRATES** must be a Florida Bar member with five years experience in the area of ad valorem taxation.

\_\_\_\_\_ Must complete Department of Revenue Special Magistrate Training for the 2026 tax year (at own expense) and produce a DOR Statement of Completion prior to conducting hearings.

\_\_\_\_\_ Hearings will be conducted by qualified Special Magistrates, with five years experience, as outlined in F.S. 194.035, for periods beginning as early as 8:30 a.m. and ending when the last scheduled hearing is completed (normally 2:30 p.m. or shortly thereafter).

\_\_\_\_\_ At the conclusion of the hearings, Recommended Decisions should be completed at the hearing site by 5:00 p.m. or, **no later than twenty-one calendar days**, unless additional research is required.

\_\_\_\_\_ Compensation is not provided for lunch periods, training, mileage, parking, postage, or other expenses. The compensation is \$200 per hour for attending scheduled hearings and preparing findings of facts, and conclusions of law. Magistrates will be paid three hours minimum per scheduled hearing day unless cancellation notice is given more than 48 hours in advance. The three hour minimum is not paid for orientation meetings.

\_\_\_\_\_ 12D-9.010(4)(c) During a tax year in which a Special Magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

\_\_\_\_\_ This document and any material submitted will become part of public record.

\_\_\_\_\_ If appointed a special magistrate, I will adhere to 12D-9.022 relating to disqualification or recusal.

Understanding the above information, I wish to be considered for appointment as a Special Magistrate by the VALUE ADJUSTMENT BOARD of Hillsborough County, Florida.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_