

**2010 APPLICATION FOR
ATTORNEY SPECIAL MAGISTRATE
VALUE ADJUSTMENT BOARD
Palm Beach County, Florida**

1. Name: _____

Address: _____

Day Telephone: _____ Cell: _____

Email: _____

2. Practice areas: _____

3. Florida Bar Certification(s) [if applicable]: _____

4. Florida Bar Number: _____

5. Current employer: _____

Employer address: _____

6. Availability to serve (days of the week, number of days per week, etc.): _____

7. Are you a resident of Palm Beach County? Yes No
If yes, how long?

8. Have you served as a special magistrate in the past five (5) years? Yes No
In which counties? _____

9. Approximately how much of your practice has been devoted to the area of ad valorem taxation in the past five (5) years? _____%

10. Describe your experience in the area of ad valorem taxation and identify the years in which this experience was acquired: _____

11. Describe three (3) cases or matters you personally handled during the past five (5) years that involved ad valorem taxation: _____

12. During the past twelve (12) months, have you performed legal services for any of the following? If yes, list approximate total fees charged:

Palm Beach County Property Appraiser Yes No \$ _____

Palm Beach County Commission Yes No \$ _____

Palm Beach County School Board Yes No \$ _____

13. Describe your computer experience and list specific programs you are proficient in:

14. Please attach a copy of your current resume.

15. Please read the attached pages entitled "Important Information."

By signing this application, Applicant acknowledges that he or she has read and understands the attached pages entitled "Important Information" and accepts all provisions thereon.

Signature of Applicant

date signed

IMPORTANT INFORMATION

FLA. STAT. § 194.035(1) Special Magistrates' Appointment

In counties having a population of more than 75,000, the board shall appoint special magistrates for the purpose of taking testimony and making recommendations to the board, which recommendation the board may act upon without further hearing. Such special magistrates may not be elected or appointed officials or employees of the county, but shall be selected from a list of those qualified individuals who are willing to serve as special magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as special magistrates. The clerk of the board shall annually notify such individuals or their professional associations to make known to them that the opportunity to serve as special magistrates exists.

A special magistrate appointed to hear issues of exemptions and classifications shall be a member of the Florida Bar with no less than 5 years' experience in the area of ad valorem taxation. 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 5 years' experience in real property valuation. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation. A special magistrate need not be a resident of the county in which he or she serves. No special magistrate shall be permitted to represent a person before the board in any tax year during which he or she has served that board as a special magistrate. The board shall appoint such magistrates from the list so compiled prior to the convening of the board.

[The VAB has interpreted the above underlined language to also apply to all persons who are partners, employees or other similar business associates of special magistrates who may, directly or indirectly, receive a financial benefit from representing taxpayers before the VAB.]

DEPT. OF REV. RULE 12D-10.003(3), F.A.C.

Every decision of the board must contain *specific and detailed* findings of fact which *shall include both ultimate findings of fact and basic and underlying findings of fact*. *Each basic and underlying finding must be properly annotated to its supporting evidence*. For purposes of these rules, the following are defined to mean:

- (a) An ultimate finding is a determination of fact. An ultimate finding is usually expressed in the language of the statutory standard and must be supported by and flow rationally from adequate basic and underlying findings.
- (b) Basic and underlying findings are those findings on which the ultimate findings rest and which are supported by evidence. Basic and underlying findings are *more detailed than the ultimate findings* but less detailed than a summary of the evidence.
- (c) Reasons are those clearly stated grounds upon which the board or property appraiser acted. (Italics added)

[Each special magistrate will be required to produce recommended decisions that comply with the above Rule. If an initial recommended decision needs to be revised in order to comply with the above Rule and any other applicable law, the special magistrate shall complete the necessary revision without additional compensation.]

IMPORTANT INFORMATION (cont.)

NOTE: If you are selected as a special magistrate it does not ensure that you will be scheduled to serve any particular number of days or hear any particular type or number of cases. The Board reserves the right to schedule special magistrates in its absolute discretion, which may result in some special magistrates serving more than others.