



**SHARON R. BOCK**  
Clerk & Comptroller  
Palm Beach County

June 28, 2010

The Value Adjustment Board (VAB) of Palm Beach County is seeking qualified attorneys and appraisers to apply for appointment as Special Magistrates for the 2010 VAB hearing season. Special Magistrates take evidence and make recommendations to the VAB.

According to Section 194.035(1), Florida Statutes, a Special Magistrate appointed to hear issues regarding the valuation of real estate must be a state certified real estate appraiser with no less than five (5) years experience in real property valuation. A Special Magistrate appointed to hear issues regarding the valuation of tangible personal property must be a designated member of a nationally recognized appraisers' organization with at least five (5) years experience in tangible personal property valuation. A Special Magistrate appointed to hear issues of exemptions and classifications must be a member of the Florida Bar with no less than five (5) years experience in the area of ad valorem taxation. Special Magistrates are not permitted to represent a person before the VAB in any tax year during which he or she serves the VAB as a Special Magistrate.

The VAB compensates Special Magistrates at the rate of \$90 per hour with a minimum four-hour day guarantee. Work extending beyond 5:00 p.m. on a hearing day or work done on a non-hearing day may be compensated *only* if prior written approval is granted by the VAB Clerk.

If you are interested in being considered for appointment as a Special Magistrate, please submit an application and resume by July 30, 2010 to the address below:

SHARON R. BOCK  
Clerk & Comptroller  
Value Adjustment Board  
P.O. Box 4036  
West Palm Beach, FL 33402

If you have any questions, please contact Gloria Madison, VAB Supervisor, at (561) 355-4299.

Sincerely,  
SHARON R. BOCK  
Clerk & Comptroller

Grant Skolnick, Esq., Administrator, Board Services

Enclosure

cc: Heidi Juhl, VAB Legal Counsel

**Value Adjustment Board**

301 N. Olive Avenue  
West Palm Beach, FL 33401

P.O. Box 4036  
West Palm Beach, FL 33402

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