

2026
SPECIAL MAGISTRATE APPLICATION
VALUE ADJUSTMENT BOARD
PALM BEACH COUNTY

Please type your answers. Handwritten applications will not be accepted. If more space is needed, please attach additional sheets. Please submit your entire application, with attachments, in a single file.

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

APPLICANT INFORMATION

Name: _____

Address:

Mailing Address (if different from above):

Business or Employer Name: _____

Business or Employer Address:

Phone:

Business: _____ **Cell:** _____

Email: _____

DOCUMENTATION REQUIRED

Pursuant to section 194.035, F.S., qualifications will be verified prior to consideration of this application

Applicants must include:

- A current resume
- Copies of all applicable licenses referenced in the License section below.
- Documentation of membership in professional organizations listed in Section No. 6.
- For appraisers: Please discuss one of your most challenging appraisals or VAB proceedings and how you addressed the challenge. Please do not exceed 500 words.

- For attorneys: Please discuss an instance in your practice which illustrates your contribution to your field. Please do not exceed 500 words.
- The Florida Department of Revenue (DOR) VAB training certificate for the current year (only needed if selected, must be received before your first scheduled hearing date). The training is required under section 194.035, F.S., and may be accessed through the DOR website at:

https://floridarevenue.com/property/Pages/VAB_Training.aspx

Note: If you need additional space for your answers you may include an attachment(s), but please restate each question and question number above each such answer.

L I C E N S E

Attorney Special Magistrate Applicant:

FL Bar Number: _____

Date Admitted in FL: _____

Appraiser Special Magistrate Applicant:

FL Residential Appraiser License No.: _____

Valid through (date): _____

FL General Appraiser License No.: _____

Valid through (date): _____

Nationally Recognized Appraiser’s Organization (For TPP Special Magistrates):

Membership No: _____ **Valid through (date):** _____

Name of Organization:

1. Experience

Attorney Special Magistrate Applicant:

Number of years of experience in the area of ad valorem taxation: _____

Describe your ad valorem taxation experience and how it relates to this position, including case numbers and/or other identifying information for verification purposes:

Appraiser Special Magistrate Applicant:

Numbers of years of experience in the area of real property valuation: _____

Number of years of experience in the area of tangible property valuation: _____

2. Schedule and Availability

Which days of the week are you available to serve? _____

Describe what you would do if you are unable to submit your recommended decisions in the time frame specified in your contract. Who would you contact? What steps would you take?

3. If you have previously served as a VAB special magistrate, please list the county or counties and identify the year(s) served (i.e., 2019, 2020, etc.):

4. Have you ever been dismissed or terminated from, or found unqualified for a VAB special magistrate appointment? No Yes (If yes, give reason)

5. References

Provide the name, address, and email address of at least two individuals who can attest to your years of experience in ad valorem taxation, tangible personal property, or real property appraisals, as applicable, in the last three years. (please do not list a Property Appraiser or Tax Collector employee.)

Name:

Name:

Address:

Address:

6. APPRAISER Special Magistrates Only:

List each organization recognized by the real property or personal property appraisal industry, or by professionals in that field, in which you are currently a member and attach documentation of same:

ORGANIZATION	DESIGNATION	DATE	MEMBER #

7. Summarize the requirements, in your own words, including experience and education, necessary to obtain each designation listed in Section 6, above:

8. Disciplinary and/or Termination History

Have you ever been disbarred, suspended, expelled, or received any other disciplinary action from a professional or trade organization? No Yes (if yes, give reason)

Have you been terminated from any contract or employment with the State of Florida or any county or municipality? No Yes (if yes, give reason)

Have you ever been found to be biased or prejudiced against a party while serving as a VAB special magistrate? No Yes (if yes, give reason)

9. For Appraisers, Area(s) of Professional Expertise:

PROPERTY TYPE	PROPERTY TYPE
<input type="checkbox"/> Residential (under \$1million)	<input type="checkbox"/> Commercial (under \$10 million)
<input type="checkbox"/> Residential (over \$1 million)	<input type="checkbox"/> Commercial (over \$10 million)
<input type="checkbox"/> Condominiums (1-4 units)	<input type="checkbox"/> Tangible Personal Property
<input type="checkbox"/> Condominiums (5+ units)	<input type="checkbox"/> Other (please specify)

For each property type selection(s) above, please state how many appraisals you have conducted within the last 3-5 years.

If you do not personally conduct appraisals, please describe your most recent or current position in the appraisal industry: _____

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

Palm Beach County Property Appraiser Yes No \$ _____

Palm Beach County Board of County Commissioners Yes No \$ _____

Palm Beach County School District Yes No \$ _____

Real Estate Investment Trust, holding company or other entity which specializes in the sale and management of real property Yes No \$ _____

11. List any personal or business relationship you currently have or have had in the last five years with any employee of the Palm Beach County Property Appraiser, Palm Beach County Clerk & Comptroller, the Palm Beach County VAB, and/or any taxing authority located in Palm Beach County Florida.

12. List any of your memberships, appointments, or affiliations from which a conflict of interest or appearance of a conflict of interest could arise that might affect your ability to conduct a fair VAB hearing:

13. Please list specific computer programs in which you consider yourself to be proficient and indicate your level of proficiency (basic, intermediate, or advanced), focusing on programs relevant to service as a special magistrate:

LAW & RULES OF PROCEDURE

(12D-9, Florida Administrative Code {F.A.C.})

VAB special magistrates are required to conduct all hearings according to applicable law and rules of procedure. Please answer the following procedural questions using your own words:

14. Questions

During a hearing, the property appraiser objects to evidence that they have not seen. Referring to Rules 12D-9.020 & 12D-9.025, F.A.C., describe some of the questions you would ask the parties. Please explain your reasoning.

During a hearing, the petitioner objects to evidence that they have not seen. Referring to Rules 12D-9.020 & 12D-9.025, F.A.C., describe some of the questions you would ask the parties. Please explain your reasoning.

15. APPRAISER special magistrates only:

Please describe a situation in which you would be required to remand a matter in order to render a recommended decision as to the appropriateness of an assessment. Please refer to 12D-9.029, F.A.C. and give example(s) of: (a) the situation requiring remand, and (b) the directions you would give in order to receive the necessary information after remand.

16. ATTORNEY special magistrates only:

Petitioner's property no longer has homestead status. While she was away in 2020, she allowed an old friend to live there for four months. A different friend had stayed in the property in 2019. Petitioner challenges the loss of her exemption. What information would you require to determine whether the exemption should be reinstated? What legal authorities would provide guidance? Please explain your reasoning.

17. APPRAISER special magistrates only:

At the beginning of a hearing, the Property Appraiser announces that they are relying solely upon a document discussing the Property Appraiser's consideration of the eight criteria to establish the presumption of correctness, but that they have no comparable sales because the Petitioner did not submit any evidence. Please describe your understanding of the Property Appraiser's standard of proof with respect to the presumption of correctness. How would you proceed in this situation? Please refer to Chapter 12D-9, F.A.C., including Rules 12D-9.020 and 12D-9.025, as well as Section 194.301, Florida Statutes.

18. During a hearing, the Petitioner indicates that they wish to reschedule because they have an illness or emergency. The Property Appraiser objects. What should you consider and why?

19. ATTORNEY special magistrates only:

The Petitioner is contesting the current year's denial of an application to classify Petitioner's property as agricultural.

a. What factors are significant in making your determination?

b. What evidence would you expect the petitioner to submit to establish the Petitioner's case?

c. Which party has the burden of proof in that situation?

d. What are the next steps if you grant the petition?

Please be specific and explain your responses in detail.

20. Describe in your own words the purpose of a Recommended Decision and identify the required components of a Recommended Decision. Please refer to Rule 12D-9.030, F.A.C.

21. Carefully review the attached page entitled “IMPORTANT INFORMATION.”

C E R T I F I C A T I O N

I hereby certify that the above answers and any document furnished by me are true and correct. I also certify that I have read and understand the entire content of this application package, including but not limited to the attached page entitled “IMPORTANT INFORMATION”, and accept all terms, conditions, and provisions therein. I hereby authorize the VAB to obtain information from other sources, to contact all references I have supplied, and to verify any information I have provided in this application. If selected, I pledge to follow all legal requirements and mandates in fulfilling my duties as a VAB special magistrate.

Signature of Applicant: _____ **Date:** _____

Printed Name of Applicant: _____

IMPORTANT INFORMATION

1. Pursuant to Section 194.035, Florida Statutes, a person may not serve as a VAB special magistrate if he or she is an elected or appointed official or an employee of a county, taxing jurisdiction, or the State. The Florida Constitution prohibits any person from holding at

the same time more than one office of the State and the counties and municipalities therein. During a tax year in which a special magistrate serves, he or she may not represent any party before the VAB in any administrative review of property taxes. An appraisal performed by a special magistrate is not permitted as evidence in a hearing before a value adjustment board for which the special magistrate serves. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board. (Section 194.035, Florida Statutes)

2. Meeting the qualifications of, or past service as, a VAB special magistrate does not guarantee appointment. The VAB reserves the right to select special magistrates who will comply with the legal requirements of the VAB process and understand the importance of decisions which explain the reasons for upholding or not upholding the determination being contested. Special Magistrates who serve the VAB are expected to be knowledgeable, diligent, professional, and efficient. Special Magistrates must know and comply with the current VAB rules, including local administrative procedures and directives. In addition to the mandatory DOR online VAB Training, and VAB orientation, applicants must review Chapter 12D-9, F.A.C., with an emphasis on areas including the presumption of correctness, evidence, and the sequence of procedural steps at a hearing.

3. If you are selected as a special magistrate, you will be required to enter into an Agreement with the Palm Beach County Value Adjustment Board. Failure to sign the Agreement will disqualify you from serving.

4. Selection as a special magistrate 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 often than others.