



PALM BEACH COUNTY Value Adjustment Board

SPECIAL MAGISTRATE
REQUEST FOR INFORMATION & QUALIFICATIONS

2026

SPECIAL MAGISTRATE



MIKE CARUSO
CLERK OF THE CIRCUIT COURT & COMPTROLLER
PALM BEACH COUNTY

Statement of Position and General Requirements

The Clerk of the Circuit Court & Comptroller, as Clerk to the Value Adjustment Board (VAB), is seeking qualified candidates to serve as special magistrates to conduct hearings for the VAB's 2026 tax cycle. Hearings typically occur between October and March but may continue beyond that time frame as needed until all petitions are heard.

Special magistrates are required to attend hearings in person. Parties and witnesses are permitted to attend hearings via telephone but may also choose to appear in person. Each special magistrate must fulfill all duties required by law and outlined in an executed contract between the special magistrate and the VAB, including, but not limited to, conducting hearings; swearing in witnesses and taking testimony; and preparing Recommended Decisions for consideration by the VAB regarding petitions filed with the Board.

Section 194.035(1), Florida Statutes, provides that a special magistrate appointed to hear issues regarding the valuation of real estate must be a state-certified real estate appraiser and must have at least five (5) years of experience in real property valuation. A person with at least three (3) years of real property valuation experience may serve if he or she has successfully completed the Florida Department of Revenue (DOR) required training and passed the associated examination. (Please refer to Section 194.035, Florida Statutes, and Rule 12D-9.010, F.A.C.).

A special magistrate appointed to hear issues regarding the valuation of tangible personal property must be a designated member of a nationally recognized appraiser's organization and must have at least five (5) years of experience in tangible personal property valuation. A person with at least three (3) years of experience in tangible personal property valuation may serve if he or she has successfully completed the DOR required training and passed the associated examination. (Please refer to Section 194.035, Florida Statutes, and Rule 12D-9.010, F.A.C.).

A special magistrate appointed to hear issues of exemptions, classifications, portability, change of ownership or control, or a qualifying improvement must be a member of the Florida Bar and must have no less than five (5) years of experience in the area of ad valorem taxation. A member of the Florida Bar with at least three (3) years of experience in ad valorem taxation may serve if he or she has successfully completed the DOR required training and passed the associated examination. (Please refer to Section 194.035, Florida Statutes, and Rule 12D-9.010, F.A.C.).

A special magistrate is 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. 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. (See Section 194.035, Florida Statutes)

When appointing special magistrates or assigning special magistrates to specific hearings, the Board, the Board Attorney, and the Board Clerk may not consider any assessment reductions recommended by any special magistrate in the current year or in any previous year.

Special magistrates shall:

- accurately and completely preserve all testimony, documents received, and evidence admitted for consideration;
- at the request of either party, administer the oath upon the property appraiser, each petitioner, and all witnesses testifying at a hearing;
- conduct all hearings in accordance with the rules prescribed by the DOR and the laws of the State; and
- make recommendations to the Board, which shall include proposed findings of fact, proposed conclusions of law, and the reasons for upholding or overturning the determination of the property appraiser (see Rule 12D-9, F.A.C.).

Special magistrates shall perform all other duties required by applicable law and comply with all limitations on the special magistrate's authority as provided by the VAB and applicable law.

The special magistrate's knowledge of VAB rules and procedure is imperative, as is the ability and willingness to apply those rules in the hearing setting. Applications will be carefully reviewed, evaluated, and verified. Please answer all questions thoroughly. Incomplete, handwritten, or insufficient responses may result in disqualification or return of the application to the applicant for resubmission. All qualified candidates are encouraged to apply, even if they have not served previously as special magistrates.

In addition to knowledge of the VAB process and fulfillment of the minimum statutory qualifications, all applicants will be evaluated on the thoroughness and quality of their responses to the application questions; relevant experience; computer skills; references; availability; and interview performance, if applicable. Meeting the minimum legal criteria does not guarantee selection.

Applicants who previously served the Palm Beach County VAB will also be evaluated on past performance with respect to the following: (1) demonstrated application of the VAB rules; (2) quality and accuracy of written recommended decisions; (3) professionalism and decision-making skills; (4) demonstrated ability to exercise management skills in the hearing setting and to control the duration

of hearings; (5) compliance with the time frame provided in the contract for submission of Recommended Decisions (ROD); and (6) proficiency in relevant computer programs.

Notification/Training/Orientation

If appointed by the VAB, each special magistrate will be notified by the Clerk in writing. Before conducting hearings or otherwise providing special magistrate services, each special magistrate must successfully complete the most recent DOR VAB training, pass the associated examination, and submit the certificate of completion to the VAB along with all other required paperwork. Selected applicants must also attend a special magistrate orientation.

The VAB compensates special magistrates at the rate of \$150.00 per hour with a minimum four (4)-hour per day guarantee. Before beginning service as a special magistrate, the VAB also requires each special magistrate to execute a contract with terms and conditions satisfactory to the VAB in substantially the form attached hereto as Schedule 1. By submitting an application, an applicant agrees that, if appointed, he or she will execute a contract substantially the same as the contract attached hereto.

Please return the completed application and all required attachments as a single file on or before **July 6, 2026**, to the address below:

Value Adjustment Board
C/O Clerk of the Circuit Court & Comptroller Office
2nd Floor, Rm. 206 Governmental Center
301 North Olive Avenue, West Palm Beach, FL, 33401

-or-

Email to: vab@mypalmbeachclerk.com