



THE VALUE ADJUSTMENT BOARD OF SEMINOLE COUNTY

QUALIFICATIONS FOR APPLICANTS FOR SPECIAL MAGISTRATES

Appraiser Special Magistrate

Attorney Special Magistrate

Applications are now being accepted for appraisers and attorneys who meet the following criteria to serve as APPRAISER SPECIAL MAGISTRATE or ATTORNEY SPECIAL MAGISTRATE for the VALUE ADJUSTMENT BOARD.

The duties and requirements summarized below are more fully set forth in Section 194.035, F.S. and Rule 12D-9.010, Florida Administrative Code.

A person does not have to be a resident of the county in which he or she serves as a Special Magistrate. The selection of a Special Magistrate must be based solely on the experience and qualification of such magistrate. The Special Magistrate must meet the following qualifications:

1. A Special Magistrate must not be an elected or appointed official or employee of Seminole County, a taxing jurisdiction, or of the State;
2. During a tax year in which a Special Magistrate serves, he or she must not represent any party before the Value Adjustment Board (VAB) in any administrative review of property taxes;
3. All Special Magistrates must meet the qualifications specified in Section 194.035, Florida Statutes (F.S.).
4. A Special Magistrate appointed to hear issues of exemptions, classifications, and portability assessment difference transfers shall be a member of The Florida Bar with no less than five years experience in the area of ad valorem taxation and having received training provided by the Department of Revenue (DOR), or with no less than three years of such experience and having completed training provided by the DOR.
5. 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 five years experience in real property valuation and having received training provided by the DOR, or with no less than three years of such experience and having completed training provided by the DOR. A real property valuation Special Magistrate must be certified under Chapter 475, Part II, F.S.
 - a. A Florida-certified residential appraiser appointed by the VAB shall only hear petitions on the just valuation of residential real property of one to four residential units and shall not hear petitions on other types of real property.
 - b. A Florida-certified general appraiser appointed by the VAB may hear petitions on the just valuation of any type of real property.
6. A Special Magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraisers' organization with not less than five years experience in tangible personal property valuation and having received

training provided by the DOR, or with no less than three years of such experience and having completed training provided by the DOR.

Please note that Seminole County requires attendance at a “Magistrate Orientation” meeting prior to the start of VAB hearings. VAB legal counsel must verify a Special Magistrate’s qualifications before the VAB appoints the Special Magistrate per Rule 12D-9.010(5)(a), Florida Administrative Code.