



THE HONORABLE  
**GWEN MARSHALL**

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

CLERK OF COURTS • COUNTY COMPTROLLER • AUDITOR • TREASURER • RECORDER

**CLERK ADMINISTRATION DIVISION**

**Leon County Value Adjustment Board seeks special magistrates for 2024 tax cycle.**

**Deadline to apply is Friday, June 21, 2024.**

Leon County Value Adjustment Board (LCVAB) seeks special magistrates pursuant to [§ 194.035\(1\), Fla. Stat.](#), to hear real estate valuation appeals, tangible personal property valuation appeals, and appeals of exemption and classification denials. Magistrates hearing issues regarding (1) real estate valuations shall be a state certified real estate appraiser with not less than 5 years of experience in real property valuation; (2) tangible personal property valuation shall be a designated member of nationally recognized appraiser's organization with not less than 5 years of experience in tangible personal property valuation; and (3) exemption and classification appeals shall be a Florida Bar member with no less than 5 years of experience in ad valorem taxation. Notwithstanding the qualification requirements in statute cited above, applicant who has 3 years of relevant experience and completes exam provided by Department of Revenue under [§ 194.035\(3\), Fla. Stat.](#), may be appointed. Residency in Leon County not required. However, applicant cannot serve if he or she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or in the same tax year where he or she serves the board as magistrate, represents a party before the board in any administrative review of property taxes.

Rate is \$125/hour for actual hours worked plus mileage at \$0.58/mile. Real property appraiser magistrates are guaranteed a 1-hour minimum for any day originally scheduled; tangible personal property appraiser magistrates and attorney magistrates, a 4-hour minimum. No travel reimbursement, other than mileage, is provided.

Send application (attached) and resume by June 21, 2024, to VAB Clerk Beryl Wood, Leon County Clerk of the Circuit Court and Comptroller, 301 S. Monroe Street, Tallahassee, FL 32301, or to [bhwood@leoncountyfl.gov](mailto:bhwood@leoncountyfl.gov). EEO/AA Employer.

Please note when completing the linked application form above Leon does not require enrollment at <http://www.uscis.gov/e-verify> as indicated in the documentation required section. Also, if you have completed a magistrate recommendation form in the past while serving as a magistrate in Leon County, you may skip this request. If you have served in other counties, please include a sample recommendation.

WWW.CLERK.LEON.FL.US

PHONE: 850.606.4005 • FAX: 850.606.4013 • 301 SOUTH MONROE STREET, #100 • TALLAHASSEE, FLORIDA 32301

**SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [FLA. STAT. § 194.035](#))

Please type or print. If more space is needed, attach additional sheets. *Applicants may supplement their application with a resume. However, a resume cannot be used in lieu of an application.*

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

If appointed, how much time would you be available to conduct hearings and complete your recommendations?  
 1 to 8 hours per week;  9 to 20 hours per week;  21 to 30 hours per week;  31 to 40 hours per week.

**APPLICANT INFORMATION**

Name: \_\_\_\_\_ Email: \_\_\_\_\_  
Business Name: \_\_\_\_\_  
Home Address: \_\_\_\_\_  
Business Address: \_\_\_\_\_  
Phone: Home/ \_\_\_\_\_ Business/ \_\_\_\_\_ Cell/ \_\_\_\_\_  
Fax: \_\_\_\_\_

**DOCUMENTATION REQUIRED**  
*Verification of qualifications will be made prior to consideration of this application, pursuant to FS 194.035.*

- Copy of license referenced below.
- Documentation to support membership in professional organizations listed in item #6.
- A writing sample, which may consist of an opinion letter or other business-related documentation that contains one or more written pages of original material. *If you have served as a special magistrate previously, please submit a recommended decision as your sample. Do not submit a copy of an appraisal as a writing sample.*
- Prior to conducting hearings, all applicants are required under Fla. Stat. § 194.035 to certify completion of the current year training provided by the Department of Revenue. To obtain the training, go online to the Department’s website at <http://dor.myflorida.com/dor/property/vab/training.html>. Return your completion certificate to the VAB clerk.
- **Future special magistrates commit to renew their licenses when applying as a special magistrate with Leon County.**
- Enrollment at <http://www.uscis.gov/e-verify> if required by specific county.

**L I C E N S U R E / E X P E R I E N C E**

**Attorney Magistrate Applicant:** Bar Number: \_\_\_\_\_ Date of Admission: \_\_\_\_\_  
How many years of experience do you have in the area of ad valorem taxation: \_\_\_\_\_

**Appraiser Magistrate Applicant:** Residential Appraiser License #: \_\_\_\_\_ Valid Thru: \_\_\_\_\_  
General Appraiser License #: \_\_\_\_\_ Valid Thru: \_\_\_\_\_  
How many years of experience do you have in the area of real property valuation: \_\_\_\_\_  
How many years of experience do you have in the area of tangible property valuation: \_\_\_\_\_

**QUALIFICATION/EXPERIENCE**

1. Educational Background

\_\_\_\_\_

**SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [FLA. STAT. § 194.035](#))

2. If you currently or previously have served as a special magistrate, please provide the municipality or county and dates served.

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3. Have you ever been dismissed, terminated or denied appointment as a special magistrate for poor or improper performance?  No  Yes (please explain)

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4. List any additional information which makes you qualified to serve as a special magistrate. Also provide name and contact information of at least two individuals who can attest to your years of experience in ad valorem taxation, tangible personal property or real property appraisals.

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5. If no set schedule of fees is established for the county to which you are applying, describe your schedule of fees to be charged the board on a one-hour basis.  I accept the board's schedule of fees; or  Schedule of fees required: \_\_\_\_\_

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6. List each organization, recognized by the real estate appraisal industry or the professionals in that field, in which you are currently or have previously been a designated member:

ORGANIZATION	DESIGNATION	DATE	MEMBER #

7. List the requirements, including experience and education, necessary to obtain each designation listed above:

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8. Have you ever been disbarred, suspended or received any other disciplinary action from any organized association, or from the State of Florida?  No  Yes (please explain)

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9. If applicable, describe experience you have appraising tangible property:

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**SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD**

(APPLICANTS MUST MEET QUALIFICATIONS OUTLINED IN [FLA. STAT. § 194.035](#))

10. List any experience and/or specialty for the following property types:

PROPERTY TYPE	EXPERIENCE/SPECIALTY
Residential Real Property	
Commercial Real Property	
Tangible Property	
Other (please specify)	

11. List any personal or business relationship you have ever had with any officer or employee of the office of the property appraiser, office of the clerk of the circuit court, office of the county attorney or the value adjustment board of any of the counties to which you are applying:

\_\_\_\_\_

\_\_\_\_\_

12. List any clubs, organizations, associations, or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.

\_\_\_\_\_

\_\_\_\_\_

13. Explain your level of knowledge and experience with computers and list the applications you are familiar with, including Axia.

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**CERTIFICATION**

Pursuant to Fla. Stat. § 194.035, a person cannot serve as a special magistrate if he/she is an elected or appointed official of a county, a taxing jurisdiction, or the state; is an employee of a county, a taxing jurisdiction, or the state; or in the same tax year that he/she services the Board as a special magistrate, represents a party before the Board in any administrative review of property taxes.

Are you an elected or appointed official of a county, a taxing jurisdiction, or the state?     Yes     No

Are you an employee of a county, a taxing jurisdiction, or the state?     Yes     No

If yes, please provide details: \_\_\_\_\_

*The undersigned certifies, under penalty of disqualification from consideration, that each item contained in this application, or any other document furnished by or on behalf of the applicant is true and complete as of the date it bears. The undersigned authorizes the Value Adjustment Board to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he/she will follow all requirements and mandates of law in fulfilling the duties of special magistrate.*

\_\_\_\_\_ Date: \_\_\_\_\_

Signature of Applicant

\_\_\_\_\_ Printed Name of Applicant