

Crystal K. Kinzel

Collier County

Clerk of the Circuit Court and Comptroller

3315 Tamiami Trail East, Suite 102

Naples, Florida 34112-5324



Date: June 16, 2020

Subject: Applicants for VAB Special Magistrate positions

The Clerk to the Value Adjustment Board (board) is noticing opportunities for Special Magistrates for the Value Adjustment Board hearings that will be held during the year to hear objections to the assessment placed on any taxable property (per F.S. 194.035). The Clerk to the VAB does maintain a list of interested persons, if needed, during the VAB sessions.

In Florida counties having a population of more than 75,000, the board shall appoint Special Magistrates for the purpose of taking testimony and making recommendations to the board, which recommendations the board may act upon without further hearing. These Special Magistrates may not be elected or appointed officials or employees of the county but shall be selected from a list of those qualified individuals who are willing to serve as Special Magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as Special Magistrates.

A Special Magistrate appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with no less than 5 years' experience in the area of ad valorem taxation.

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 5 years' experience in real property valuation.

A Special Magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than 5 years' experience in tangible personal property valuation.

A Special Magistrate need not be a resident of the county in which he or she serves. A Special Magistrate may not represent a person before the board in any tax year during which he or she has served that board as a Special Magistrate. Before appointing a Special Magistrate, a Value Adjustment Board shall verify the Special Magistrate's qualifications.

The Department of Revenue shall provide and conduct training for Special Magistrates at least once each state fiscal year. Such training shall emphasize the Department's standard measures of value, including the guidelines for real and tangible personal property. The training shall be open to the public.

Qualified individuals wishing to serve as a VAB Special Magistrate should contact the Clerk to the VAB of the Florida County of interest. If interested in serving with the Collier County VAB, contact the VAB Clerk's Office at: vabclerk@collierclerk.com or call: 239-252-8406 to have your name and contact information added to the maintained list of persons interested in serving as a future Special Magistrate (both VAB Attorney Special Magistrate and/or VAB Appraiser Special Magistrate. (Special Magistrates are currently serving under contract.)

The Collier County VAB reserves the right to waive any irregularities in an application, to reject any or all applications, to re-solicit an RFP for applications (if applicable), and to select any applicants it deems qualified in meeting the requirements of the Florida Statutes and the Florida Administrative Code.

If you have any questions, please contact the Clerk to the Value Adjustment Board at: 239-252-8406.