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MEMORANDUM

TO: Members of the Orange County Value Adjustment Board

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Tangible Personal Property Special Magistrate Qualifications

DATE: May 9, 2025

Special Magistrates appointed to hear issues regarding the valuation of tangible personal property must meet the qualifications provided by Rule 12D-9.010(4), F.A.C., which provides that attorney special magistrates: (i) must not be “an elected or appointed official of the county or taxing jurisdiction of the state, (b) must not represent any party before the VAB in any administrative review of property taxes, and (c) must be a designated member of a nationally recognized appraiser’s organization with at least five years’ experience in tangible personal property valuation and having received the DOR training or three years’ experience and completed the DOR training.

The applicants’ credentials and VAB counsel’s determination as to each applicants’ qualifications to serve as a TPP special magistrate are as follows:

	<u>Applicant</u>	<u>Qualified</u>
1.	<u>Pamela Andrea</u> is a member of the American Society of Appraisers, a nationally-recognized appraisal organization, possesses more than five years of TPP experience, and is thus qualified to serve as a TPP Special Magistrate.	Yes
2.	<u>Carl Chrappa</u> is a member of the American Society of Appraisers, a nationally-recognized appraisal organization, possesses more than five years of TPP experience, and is thus qualified to serve as a TPP Special Magistrate.	Yes
3.	<u>Mario de la Guardia</u> is a member of the American Society of Appraisers, a nationally-recognized appraisal organization, possesses more than five years of TPP experience, and is thus qualified to serve as a TPP Special Magistrate.	Yes
4.	<u>John Robinson</u> holds MAI, AI-GRS, and CCIM designations, from nationally-recognized appraisal organizations, possesses more than five years of TPP experience, and is thus qualified to serve as a TPP Special Magistrate.	Yes
5.	<u>Alex Ruden</u> has held MAI, SRA, BCA, ASA, R-W/AC designations from nationally-recognized appraisal organizations since 1993 and is thus qualified to serve as a TPP Special Magistrate.	Yes
6.	<u>Robert Sutte</u> holds MAI and SRA designations from nationally-recognized appraisal organizations, possesses more than five years of TPP experience, and is thus qualified to serve as a TPP Special Magistrate.	Yes

I have reviewed the qualifications of the above applicants to serve as Tangible Personal Property Special Magistrates and have determined that each applicant is qualified.

Pursuant to Rule 12D-9.010(4)(d)1., F.A.C., each selected applicant must complete the current year's training once offered by the Department of Revenue.