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MEMORANDUM

TO: Members of the Orange County Value Adjustment Board

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Attorney Special Magistrate Qualifications

DATE: May 9, 2025

Attorney special magistrates appointed to hear issues regarding issues of exemptions, classifications, portability assessment difference transfers, changes of ownership, changes of ownership or control, or a qualifying improvement determination 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 member of the Florida Bar with at least five years’ experience in ad valorem taxation (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 an attorney special magistrate are as follows:

	<u>Applicant</u>	<u>Qualified</u>
1.	<u>Asima M. Azam</u> is a licensed Florida attorney with more than five years’ experience in ad valorem taxation. This applicant is <u>qualified</u> to serve as an Attorney SM.	Yes
2.	<u>Matthew Frey</u> is a licensed Florida attorney with more than five years’ experience in ad valorem taxation. This applicant is <u>qualified</u> to serve as an Attorney SM.	Yes
3.	<u>Todd Hoepker</u> is a licensed Florida attorney with more than five years’ experience in in ad valorem taxation. This applicant is <u>qualified</u> to serve as an Attorney SM.	Yes
4.	<u>David Schmidt</u> is a licensed Florida attorney with more than five years’ experience in in ad valorem taxation. This applicant is <u>qualified</u> to serve as an Attorney SM.	Yes
5.	<u>Thomas Tukdarian</u> is a licensed Florida attorney with more than five years’ experience in ad valorem taxation. This applicant is <u>qualified</u> to serve as an Attorney SM.	Yes
6.	<u>Karen Wonsetler</u> is a licensed Florida attorney with more than five years’ experience in ad valorem taxation. This applicant is <u>qualified</u> to serve as an Attorney SM.	Yes

The above applicants are qualified to serve as attorney special magistrates.

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.