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MEMORANDUM

TO: Orange County Value Adjustment Board
FROM: Aaron Thalwitzer, Esq., Board Counsel
RE: Real Property Special Magistrate Qualifications
DATE: May 19, 2026

Special Magistrates appointed to hear issues regarding the valuation of real property must meet the qualifications provided by Rule 12D-9.010(4), F.A.C., which provides that real property valuation special magistrates: (a) 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, (c) must be a state certified real estate appraiser with at least five years’ experience in real property valuation who has received the DOR training, or must have at least three years’ experience and completed the DOR training, and (d) must otherwise satisfy the qualifications and restrictions set forth in Section 194.035, Fla. Stat., including restrictions prohibiting service by certain county, taxing authority, and state officials and employees and prohibiting representation before the VAB during the same tax year in which the special magistrate serves.

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

	<u>Applicant</u>	<u>Qualified</u>
1.	Camille Bassil has been a Certified Residential Appraiser since 1991 and possesses substantial appraisal and prior special magistrate experience. She is therefore qualified to serve as a value special magistrate.	Yes
2.	Dennis Black is a Certified General Appraiser and has held general certification since 1998. Mr. Black holds professional designations including MRICS, ASA, IFAC, and IFAS from nationally recognized appraisal organizations and has served as a value special magistrate in multiple Florida counties. Based upon the application materials submitted, Mr. Black is therefore qualified to serve as a value special magistrate.	Yes
3.	Robert Busler has been a Certified <i>Residential</i> Appraiser since 2010 and is thus qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
4.	Roger Crews has been a Certified Residential Appraiser since 2003, began appraising residential real estate in 1995, and has served as a value special magistrate since 2012. He is therefore qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
5.	Kathryn Edmundson has been a Certified General Appraiser since 2005, has served as a value special magistrate in Orange County in prior years, and is therefore qualified to serve as a value special magistrate.	Yes

6.	<u>Lawrence J. Golicz, Ph.D.</u> holds MAI designation since 1978, SRPA designation since 1976, ASA designation since 2013, and is a Certified General Appraiser. He has prior special magistrate and valuation experience and is therefore qualified to serve as a value special magistrate.	Yes
7.	<u>Robert Gelman</u> has been a Certified General Appraiser since 1994 and has held SRA designation since 1975 and is thus qualified to serve as a value special magistrate.	Yes
8.	<u>Harvel Gray</u> has been a Certified General Appraiser since 1995 and has held ASA and MAI designations since 1997 and 2006, respectively, and is therefore qualified to serve as a value special magistrate.	Yes
9.	<u>William Hafner</u> has been a Certified General Appraiser since 2014 and has held MAI (1974), SRA (1971), and AI-GRS (2018) designations, and is thus qualified to serve as a value special magistrate.	Yes
10.	<u>Kelly Johnson</u> has been a Certified <i>Residential</i> Appraiser since 1995 and is therefore qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
11.	<u>Lori Kogan</u> has been a Certified <i>Residential</i> Appraiser since 2005 and is thus qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
12.	<u>Glen Kemp</u> has been a Certified General Appraiser since 1990, has previously served as a value special magistrate, and possesses sufficient appraisal experience to qualify as a value special magistrate.	Yes
13.	<u>Douglas B. Lawson</u> has been a Certified General Appraiser since 1991, has previously served as a value special magistrate, has held MAI designation since 1990, and is thus qualified to serve as a value special magistrate.	Yes
14.	<u>Philia Lloyd</u> has been a Certified General Appraiser licensed since 2004 and has previously served as a value special magistrate in Orange, Broward, and Palm Beach Counties. Based upon the application materials submitted, Ms. Lloyd is therefore qualified to serve as a value special magistrate.	Yes
15.	<u>Diego Lopez</u> has been a Certified General Appraiser since 2013, has previously served as a value special magistrate, and is therefore qualified to serve as a value special magistrate.	Yes
16.	<u>Robert Mauer</u> is a Certified <i>Residential</i> Appraiser and has been actively engaged in real estate appraisal and appraisal review since 2004. Mr. Mauer has served as a value special magistrate in Orange County and Seminole County. Based upon the application materials submitted, Mr. Mauer is therefore qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
17.	<u>Epaminondas “Eppy” Paspallis</u> has been a Certified <i>Residential</i> Appraiser since 2012. Based upon the application materials submitted, Mr. Paspallis is therefore qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
18.	<u>Terrie Peltier</u> has been a Certified <i>Residential</i> Appraiser since 2006, has previously served as a value special magistrate, and is therefore qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
19.	<u>Thomas Riddle</u> has been a Certified General Appraiser since 1992, has held MAI designation since 1997 and SCGRE designations since 1992, and has previously served as a value special magistrate. He is therefore qualified to serve as a value special magistrate.	Yes
20.	<u>John Robinson</u> is a Certified General Appraiser and holds MAI, AI-GRS, ASA, and CCIM designations from nationally recognized appraisal organizations. Mr. Robinson’s application materials reflect extensive experience involving commercial, industrial, agricultural, and residential real property valuation matters and long-standing service as a value special	Yes

	magistrate in multiple Florida counties. Based upon the application materials submitted, Mr. Robinson is therefore qualified to serve as a value special magistrate.	
21.	<u>Richard Steeves</u> has been a Certified General Appraiser since 2006, has previously served as a value special magistrate, and has held MAI designation since 2014 and is therefore qualified to serve as a value special magistrate.	Yes
22.	<u>Robert Sutte</u> has been a Certified General Appraiser since 1987, has held MAI designation since 1970, SRA designation since 1968, and CRE designation since 1975, has previously served as a value special magistrate for several counties, and is thus qualified to serve as a value special magistrate.	Yes
23.	<u>David Taylor</u> has been a Certified General Appraiser since 1991 and has held MAI designation since 1980 and is thus qualified to serve as a value special magistrate.	Yes
24.	<u>David Troncoso</u> has been a Certified <i>Residential</i> Appraiser since 2005 and has previously served as a value special magistrate in Orange, Broward, and Palm Beach Counties. Based upon the application materials submitted, Mr. Troncoso is therefore qualified to serve as a value special magistrate for residential petitions concerning 1-4 units only.	Yes 1-4 res. units only
25.	<u>Scott H. Watson</u> has been a Certified General Appraiser since approximately 1995 and has held MAI designation since approximately 1992 and is therefore qualified to serve as a value special magistrate.	Yes
26.	<u>Jose Wong</u> has been a Certified General Appraiser since 1991 and is therefore qualified to serve as a value special magistrate.	Yes

As provided above, each of the above applicants is qualified within the scope of the qualifications identified herein.

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.