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MEMORANDUM

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

Attorney Special Magistrates appointed to hear issues regarding exemptions, classifications, portability assessment difference transfers, changes of ownership or control, or qualifying improvement determinations must meet the qualifications provided by Rule 12D-9.010(4), F.A.C., which provides that attorney 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 member of The Florida Bar with at least five years’ experience in the area of ad valorem taxation 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 an attorney special magistrate are as follows:

	<u>Applicant</u>	<u>Qualified</u>
1.	Matthew Frey is a licensed Florida attorney with more than five years’ experience in ad valorem taxation matters and prior service as an attorney special magistrate in Orange County and Citrus County. Based upon the application materials submitted, Mr. Frey satisfies the qualifications required to serve as an attorney special magistrate.	Yes
2.	Todd Hoepker submitted an application form but did not provide the remaining required application materials, including a resume, letters of recommendation, worksheet samples, or other supporting documentation. Accordingly, those materials were not included in the application packet provided to the VAB. Although Mr. Hoepker qualified to serve as a special magistrate in prior years, the absence of the required supporting documentation for the 2026 application cycle prevents a determination that he satisfies the qualifications required to serve as an attorney special magistrate in Orange County for 2026.	No
3.	Karen Wonsetler is a licensed Florida attorney with more than five years’ experience in ad valorem taxation matters and prior service as an attorney special magistrate for	Yes

	multiple counties. Based upon the application materials submitted, Ms. Wonsetler satisfies the qualifications required to serve as an attorney special magistrate.	
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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.