

**ORANGE COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS CHECKLIST**

1. **Applicant Name:** Matthew Frey
2. **Position Applied For:** Attorney SM
3. **Application Received:** 3/8/26
4. **Resume Received:** Yes
5. **References Received:** Yes (2)

**QUALIFICATION CRITERIA**

<b>Qualification Criteria</b>	<b>Attorney SMs (exemption and classifications)</b>
<b>Florida Bar member in good standing</b>	X
<b>State certified real estate appraiser</b>	N/A
<b>Experience with ad valorem taxation</b>	X
<b>No prohibited conflicts under Florida law</b>	X
<b>Completed application and references</b>	X
<b>Qualified to hear assigned petitions</b>	X

6. **Florida Bar Number (if applicable):** 106359
7. **Appraiser License Number (if applicable):** \_\_\_\_\_
8. **License Expiration Date:** \_\_\_\_\_
9. **Prior Service Comments/Concerns:** None.
10. **Concerns/Potential Conflicts:** None.

**I, Aaron Thalwitzer, Esq. Orange County VAB Counsel, hereby verify that:**

1. the above information was verified, reviewed, and considered on the date below,
2. the Applicant is qualified to serve as a special magistrate of the type stated in Section 2,
3. the approval of the Applicant as a special magistrate of the type stated in Section 2 is based solely upon the experience and qualifications of the Applicant,
4. pursuant to Section 287.05701, Florida Statutes, the VAB has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5. the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
6. the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Verified By:** /s/ Aaron Thalwitzer    **Date:** 5/27/26

**ORANGE COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS CHECKLIST**

1. **Applicant Name:** Karen Wonsetler
2. **Position Applied For:** Attorney SM
3. **Date of Application:** 4/24/26
4. **Resume Received:** Yes
5. **References Received:** Yes (2)

**QUALIFICATION CRITERIA**

<b>Qualification Criteria</b>	<b>Attorney SMs (exemption and classifications)</b>
<b>Florida Bar member in good standing</b>	X
<b>State certified real estate appraiser</b>	N/A
<b>Experience with ad valorem taxation</b>	X
<b>No prohibited conflicts under Florida law</b>	X
<b>Completed application and references</b>	X
<b>Qualified to hear assigned petitions</b>	X

6. **Florida Bar Number (if applicable):** 140929
7. **Appraiser License Number (if applicable):** \_\_\_\_\_
8. **License Expiration Date:** \_\_\_\_\_
9. **Prior Service Comments/Concerns:** None.
10. **Concerns/Potential Conflicts:** None.

**I, Aaron Thalwitzer, Esq. Orange County VAB Counsel, hereby verify that:**

1. the above information was verified, reviewed, and considered on the date below,
2. the Applicant is qualified to serve as a special magistrate of the type stated in Section 2,
3. the approval of the Applicant as a special magistrate of the type stated in Section 2 is based solely upon the experience and qualifications of the Applicant,
4. pursuant to Section 287.05701, Florida Statutes, the VAB has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5. the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
6. the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Verified By:** /s/ Aaron Thalwitzer    **Date:** 5/27/26

**ORANGE COUNTY VALUE ADJUSTMENT BOARD  
SPECIAL MAGISTRATE APPLICANT QUALIFICATIONS CHECKLIST**

1. **Applicant Name:** Todd Hoepker
2. **Position Applied For:** Attorney SM
3. **Date of Application:** 4/22/26
4. **Resume Received:** No
5. **References Received:** No

**QUALIFICATION CRITERIA**

Qualification Criteria	Attorney SMs (exemption and classifications)
<b>Florida Bar member in good standing</b>	X
<b>State certified real estate appraiser</b>	N/A
<b>Experience with ad valorem taxation</b>	X
<b>No prohibited conflicts under Florida law</b>	X
<b>Completed application and references</b>	No
<b>Qualified to hear assigned petitions</b>	X

6. **Florida Bar Number (if applicable):** 507611
7. **Appraiser License Number (if applicable):** \_\_\_\_\_
8. **License Expiration Date:** \_\_\_\_\_
9. **Prior Service Comments/Concerns:** None.
10. **Concerns/Potential Conflicts:** Did not include the two (2) letters of reference or resume. Thus, while this applicant is legally qualified to serve because he meets the requirements of Rule 12D-9.010(4)(d)1., F.A.C., he did not fully comply with the VAB's submission requirements.

**I, Aaron Thalwitzer, Esq. Orange County VAB Counsel, hereby verify that:**

1. the above information was verified, reviewed, and considered on the date below,
2. the Applicant is not qualified to serve as a special magistrate of the type stated in Section 2 because he did not submit the required resume and two references
3. the Applicant as a special magistrate of the type stated in Section 2 was not approved because he did not submit the required resume and two references.
4. pursuant to Section 287.05701, Florida Statutes, the VAB has not requested documentation of and has not considered Applicant's social, political, or ideological interests when determining if the Applicant is a responsible vendor,
5. the approval of the Applicant as special magistrate is not influenced by the property appraiser, and
6. the approval of the Applicant as special magistrate is not influenced by any party or potential party to a VAB proceeding or by any such party with an interest in the outcome of any such proceeding.

**Verified By:** /s/ Aaron Thalwitzer    **Date:** 5/27/26