

**ATTORNEY SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD (VAB)  
ORANGE COUNTY, FLORIDA**

Qualified individuals should submit the completed application and the following supporting documentation:

- Copy of your resume.
- Two letters of recommendation.
- Documentation to support membership in professional organizations, if applicable.
- A writing sample, which may consist of an opinion letter or other business-related documentation that contains one or more written pages of original material. *If you have served as a special magistrate previously, please submit a recommended decision as your sample.* Do not submit a copy of an appraisal as a writing sample.
- Prior to conducting hearings, all applicants are required under Fla. Stat. § 194.035 to certify completion of the current year training provided by the Department of Revenue. To obtain the training, go online to the Department's website at [https://floridarevenue.com/property/Pages/VAB\\_Training.aspx](https://floridarevenue.com/property/Pages/VAB_Training.aspx). Return your completion certificate to the VAB clerk.

Applications and all supporting documentation must be submitted **on or before the advertised deadline** by one of the following methods:

Email (Preferred): [vab@occompt.com](mailto:vab@occompt.com)

U.S. Mail: Orange County Value Adjustment Board, P.O. Box 38, Orlando, FL 32802

If sending by U.S. Mail, the completed application and supporting documentation must be received in office by close of business on the advertised deadline.

*Please type or print. If more space is needed, attach additional sheets.*

<b>APPLICANT INFORMATION</b>
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*Provide the following general information:*

Name: Matthew Frey

Address: 2877 Sand Oak Loop, Apopka, FL 32712

Phone (Primary): 407-721-6140 Phone (Secondary): \_\_\_\_\_

Email Address: mfrey@campionehackney.com

**QUALIFICATION / EXPERIENCE**

*In this section, supporting documentation will be required.  
Pursuant to Section 194.035, Florida Statutes, verification of qualifications will be made prior to consideration.*

- Are you an elected or appointed official or employee of Orange County or any taxing jurisdiction or of the State of Florida? Yes  No
- Have you ever served as a hearing officer (other than a VAB Special Magistrate) for any governmental entity in the State of Florida, including cities, counties and municipalities? Yes  No

If so, list the governmental entity and dates of service.

Government Entity	Dates of Service
1. City of Eustis - Speed Enforcement	1. 2025 - Present (~Monthly)
2. Lake County - Code/Bldg/Animal (Alt.)	2. 2019 - Present (~1 - 2 days per year)
3. City of Groveland - Code Enfrc. (Alt.)	3. 2021 - Present (~1 day per year)

- Will you serve as a hearing officer (other than a VAB Special Magistrate) at any time during the 2026 VAB cycle? Yes  No
- As a member of the Florida Bar, provide the following information:  
 Bar Number: 106359  
 Date of Admission: 10/2013

List any disbarment, suspension, reprimand or any other disciplinary action, which you have received from any organized bar association.  
N/A  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Describe your knowledge, education and experience. (Also, attach your resume or Curriculum Vitae.)  
General Civil litigation mainly in areas of: contracts/real property; Ch. 7 Bankruptcy law. My law firm and I also serve as counsel for Board of Building Examiners (quasi-judicial) Alternate Special Magistrate for Lake County Code Enfr/Building Services/Animal Code City of Groveland SM and Alt., and City of Eustis School Speed Zone Enfrc SM.

Have you previously served as a Special Magistrate? If so, provide the following information.

County	Dates Served
1.VAB - Orange County	1.2024, 2025 (two years)
2.VAB - Citrus County	2.2025 (last year)
3.City of Eustis - School Speed Enforce	3.2025 - Present (~Bi-Monthly)
4.Lake County - Code/Bldg/Animal (Alt.)	4.2019 - Present (~1 -2 days per year)

If applicable, explain why you no longer serve as a Special Magistrate in the above counties.

N/A. I still serve as SM for Eustis School Zone Speed Enforcement hearings, as well as in an alternate position (upon absence or conflict) for Lake County.

All positions hear evidence, adjudicate findings, and make rulings. I enjoyed my time as VAB SM for Orange and Citrus and hope to return to both this year.

List any experience and/or specialty for the following types of petition.

Petition Type	Experience/Specialty
1. Exemption	1.Bankruptcy law. Prior VAB exp.
2. Classification	2.Code Enforcement. Prior VAB exp.
3. Portability	3.Real Property representation. VAB
4. Catastrophic Event	4.Minimal
5. Qualifying Improvement or Change of Ownership	5.Real Property representation. VAB

List all counties and dates you anticipate on working as a Special Magistrate for the 2026 VAB cycle.

County	Dates Anticipated
1.City of Eustis	1.~Third Wednesday, every other month
2.Lake County	2.N/A. But can decline to serve if conflict.
3.Citrus County VAB	3.A few dates Oct - Jan. Will avoid conflict.
4.	4.
5.	5.

Describe each instance in which you have been dismissed, terminated or denied appointment as a Special Magistrate for poor or improper performance.

N/A

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List any personal or business relationships, present or past, with the Orange County Mayor or his/her employees, the Property Appraiser or his/her employees, the Comptroller or the Office of the Clerk of the VAB or his/her employees, the office of the Clerk of the Circuit Court or his/her employees, the office of the Tax Collector or his/her employees.

None that I know of. I practice primarily in Lake County.

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List any clubs, organizations, associations, or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.

Current member of the Free and Accepted Masons.

Past member of Kiwanis Club.

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If requested, are you willing to attend a mandatory orientation session and meetings as directed from time to time by the Value Adjustment Board staff and Attorney?

Yes

No

Do you have five years of experience or more in the area of ad valorem taxation or at least three years of experience and taken the Department of Revenue training and examination? If so, describe your experience.

Since 2013, I've handled client issues involving real property values, etc. In litigation I deal frequently with county property appraiser valuations and how they differ from standard private appraisals. I work with exemptions and valuations daily for bankruptcy and RP cases. I consult with clients on VAB process. I was a VAB SM for past 2 years.

List your computer skills and years of experience.

Due to my VAB SM appointments the last two years, I am familiar with Axia/VeriClock. Additionally, various case management and accounting programs, Word, pdf, Kofax, powerpoint for drafting and litigation items.

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If appointed to serve Orange County, how much time during the workweek, (i.e. Monday – Friday from 8:00 a.m. – 5:00 p.m. would you be available to conduct hearings and complete your recommendations?

1 – 8 Hours Per Week

9 – 20 Hours Per Week

21 – 30 Hours Per Week

31 – 40 Hours Per Week

If appointed to serve Orange County, please list all known dates of the 2026 and 2027 calendar years you are unavailable to conduct hearings.

2nd/3rd Week of October. Fall Break.

Other than that, I can reserve time on my calendar for most days and appear as needed.

<b>CERTIFICATION</b>
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All Special Magistrates appointed to serve Orange County will rely heavily upon a specialized software program for the hearings and for completion of written recommendations. If you are unfamiliar with Axia, the VAB Clerk will offer a brief orientation to the software.

As an appointed Special Magistrate serving Orange County, you will be required to complete all training provided by the Department of Revenue, as well as the Special Magistrate Orientation facilitated by the Orange County VAB staff.

The undersigned certifies, under penalty of disqualification from consideration, that the information in this application is true and complete as of the date it bears and authorizes the VAB to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he or she will follow all requirements and mandates of law in fulfilling the duties of Special Magistrate.

Matthew Frey

Printed Name of Applicant



Signature of Applicant

3/8/2026

Date

# MATTHEW FREY

Address: 2877 Sand Oak Loop, Apopka, FL 32712  
Tel: 407 721 6140 E-mail: mfrey@campionehackney.com

## EDUCATION

### UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW

Juris Doctor, May 2013. GPA 3.50 (Top 30%) **08/2010 – Present**

*Gainesville, FL*

- Book Award Winner: Advanced Legal Research, Summer 2011
- Research Editor on the Florida Journal of International Law
- Executive Board member of the Florida Journal of Law and Public Policy
- I.C. Spoto Scholarship in recognition of academic merit
- Harry Goodmark Scholarship for work in domestic violence

### GEORGE WASHINGTON UNIVERSITY

B.A. in History, Minor in Journalism & American Studies, GPA 3.73  
-Presidential Scholarship in recognition of excellence in studies. **09/2006 – 05/2010**

*Washington, DC*

## LEGAL EXPERIENCE

### Campione & Hackney, P.A.

**09/2013 – Present**

*Tavares, FL*

#### Senior Associate Attorney- Civil

- Practice Areas: Civil Litigation, Bankruptcy, Real Estate
- Special Magistrate: Eustis, VAB Orange (2024-25) Citrus (2025)
- Civil Bench and Jury Trials

### State Attorney's Office- Levy County

**01/2013 – 04/2013**

*Bronson, FL*

#### Certified Legal Intern (CLI)- Misdem./Traffic/Felony

- Prepared Arguments for Motions, Bond Hearings, and Trial
- Responsible for Victim Testimonials and Intake

### Circuit Judge Walter Komanski

**05/2012 – 08/2012**

*Orlando, FL*

#### Judicial Clerk- Ninth Judicial Circuit- Civil

- Drafted Orders, Briefs, and Research Memos
- Reviewed details of cases and analyzed them with Judge

### Three Rivers Legal Services

**01/2012 – 04/2012**

*Gainesville, FL*

#### Domestic Violence Extern

- Responsible for Client Interviews and Intakes for DV/Divorce
- Researched and Drafted Memos on topics related to current cases

## COMMUNITY INVOLVEMENT/AWARDS

Community Legal Services of Mid-Florida: Director	2024 - Present
Florida Bar President's Pro Bono Service Award, Fifth Circuit	2021
Lake County Pro Bono Attorney of the Year	2019
Florida Bar's Leadership Academy, Class VII	2019 - 2020
Voluntary Bar Leaders Conf.: Panel Speaker & Moderator	2019 - 2021
Florida Bar's Advertising and Solicitation Grievance Comm.	2019 - 2022
Florida Bar's Voluntary Bar Liaison Committee	2018 - Present
Free and Accepted Masons, Lodge #238	2017 - Present
Golden Triangle Kiwanis Club: Pres., Pres. Elect	2016 - 2020
Real Estate Assoc. Lake/Sumter: FARBAR Contract Lecturer	2016 - 2019
Lake County Bar Association: Pres., VP, Treas.	2013 – Present

## **FINDINGS OF FACT**

Orange County VAB

Petition 2024-01121

Hearing on December 17, 2024

The subject property owner and taxpayer in this matter is Bal Bay Realty Ltd (“**Petitioner**”). The subject property is a single parcel ID 31-23-31-0000-00-0001 encompassing approximately 456 acres located at 8901 Narcoossee Road, Orlando, FL 32827 (the “**Property**”). The Petitioner was represented by Brendan Lynch, Esq., who was listed as a representative of the Petitioner on the initial petition.

The Property Appraiser’s Office (“**PAO**”) was represented by Ana Torres, Esq., and testimony provided by Ms. Payton Dering on behalf of the PAO.

Among other documents and things, the PAO offered the following documents into evidence, which were all presented and admitted without objection from the Petitioner:

A spreadsheet showing the market and assessed values for the Property; the property record card for the Property; a summary of evidence and testimony presented by the PAO; the Petitioner’s petition/application regarding denial of classification (dated 9/16/24, originally marked as contesting the real property value, but later converted to contest denial of classification); emails between PAO and Petitioner agreeing to the conversion of the petition to an agricultural classification petition; maps and aerials of the Property, inspection photos of the specific subject acreage that the PAO is denying agricultural classification, PAO Letter of August 2, 2024 to Petitioner notifying Petitioner of the removal of the agricultural classification on 43.25 acres on the basis that those acres were not “bona-fide commercial agriculture” (“**Denial Letter**”); the PAO evidence request letter to Petitioner and its counsel (dated October 7, 2024); and related law.

The testimony provided by the PAO included the following:

The PAO identified and explained that the Property is comprised of ~456 acres. ~202 acres are classified agricultural waste, ~198 acres are classified agricultural grazing, and ~43 acres are classified non-agricultural that were in prior years classified agricultural grazing (“**Non-Ag Acreage**”). The PAO supported the denial of the agricultural classification to the Non-Ag Acreage with numerous inspection photos of different areas of that subject acreage showing dilapidated and broken fencing and resulting ‘open areas.’ Applying Florida Statute § 193.461, the PAO went through and explained its analysis of the statutory factors in analyzing

whether the Non-Ag Acreage was being used for “bona fide agricultural purposes.” While the PAO did acknowledge evidence of cattle grazing on other areas of the Property, and an agricultural lease on record from 2004 covering the subject Property, ultimately the lack of fencing and lack of evidence of cattle/grazing on the Non-Ag Acreage led the PAO to conclude that there was no indication that the Non-Ag Acreage portion of the Property was being used sufficiently or adequately as grazing land in accordance with accepted commercial agricultural practices to maintain its agricultural classification.

Among other documents and things, the Petitioner offered the following documents into evidence, which were all presented and admitted without objection from the PAO:

Initial Packet of Petitioner’s Evidence (Tabs 1 - 7): Property Appraiser website information/property record card (as of 9/18/24); VAB Petition (9/16/24); VAB Notice of Hearing (for 10/2/24); Property Appraiser website information/property record card for 2023; Notice of Agricultural Classification for Property 2024; Summary of 2024 Valuation and Classification Change; and related law.

Supplemental Packet of Petitioner’s Evidence (Tabs 8 – 12) (upon converting the case to agricultural classification denial): Denial Letter; VAB Notice of Hearing (for 12/17/24); Petitioner’s Supplemental Memorandum of Law; and related law.

There was no testimony presented or provided by the Petitioner. This includes the absence of any testimony that Petitioner suffered any prejudice due to the late Denial Letter.

The Petitioner and PAO both acknowledged and agreed on most if not all of the substantive facts pertinent to this agricultural classification dispute, including the following:

- In January 2024, Petitioner received a “Notice of Agricultural Classification for 2024” (green card receipt) from the PAO stating that PAO was renewing agricultural classification, in whole or in part, for the Property consistent with prior years’ determinations.
- On or about August 2, 2024, PAO sent the Denial Letter to Petitioner.
- Petitioner received the PAO’s Denial Letter advising Petitioner that 43.25 acres of land at the Property was no longer entitled to be classified as agricultural lands for purposes of ad valorem tax purposes, as those lands were “Not Bona-Fide Commercial Agriculture” as defined in Fla. Stat. § 193.461.
- PAO sent the Denial Letter after the statutory deadline provided in Fla. Stat. § 193.461(2) (“The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed.”)

- The Non-Ag Acreage of 43.25 acres are 'open areas.' These open areas are not adequately fenced and do not contain grazing cattle.

Overall, all pertinent facts have essentially been agreed to by the parties and the only issue that remains is: what impact, if any, does the PAO's violation of the July 1st deadline contained in Fla. Stat. § 193.461(2) have on the PAO's denial of agricultural classification as to the Non-Ag Acreage of the Petitioner's Property for tax year 2024.

The Petitioner asserts that there must be some ramification to the PAO's failure to abide by the July 1<sup>st</sup> notice deadline. Petitioner argues that, in the absence of an explicit consequence being provided in Chapter 193 as to classifications, we should look to the consequence that is provided in Chapter 196 as to exemptions. See Fla. Stat. § 196.193(5)(a) ("If the property appraiser determines that any property claimed as... exempt...is not entitled to any exemption... [property appraiser] shall notify the person or organization filing the application on such property of that determination in writing on or before July 1 of the year for which the application was filed."); Fla. Stat. § 196.193(5)(b) ("If a property appraiser fails to provide a notice that complies with this subsection, any denial of an exemption or an attempted denial of an exemption is invalid."). Petitioner argues that the late notice of the Denial Letter by PAO should result in Petitioner retaining/receiving its agricultural classification for the Non-Ag Acreage for tax year 2024.

The PAO asserts that Chapter 193 contains no explicit consequence for PAO's failure to abide by the July 1<sup>st</sup> deadline, and that the consequence of violating that deadline should be measured solely by any prejudice rendered to Petitioner arising from the failure or delay.

## **CONCLUSIONS OF LAW**

The matter before us pertains to a denial of agricultural classification. Agricultural land is eligible for special treatment for ad valorem tax purposes.

The Constitution mandates that all property is to be assessed for ad valorem taxation at a "just valuation." Art. VII, § 4, Fla.Const. This Court has declared that these words mean assessment at fair market value. [Walter v. Schuler, 176 So.2d 81 \(Fla.1965\)](#). So, there is a general mandate for all property to be assessed for ad valorem tax purposes at the amount a purchaser willing but not obliged to buy, would pay to a seller willing but not obliged to sell. The Constitution authorizes a more favorable treatment for agricultural land, Art. VII, § 4(a), Fla.Const., but the constitutional language is permissive

only, so that the assessment of agricultural land is a policy matter. [Straughn v. Tuck, 354 So.2d 368 \(Fla.1978\)](#).

... the Legislature in its wisdom has determined to promote agriculture by partially insulating it from the pressures of encroaching and competing land uses and the increases in market value associated with a rapidly developing state and region.

*Harbor Ventures, Inc. v. Hutches*, [366 So. 2d 1173](#), 1175 (Fla. 1979) (BOYD, Justice, dissenting.)

The burden of proof is on the party challenging the tax assessment of value, classification, or exemption status. Fla. Stat. § 194.301(2)(d) (“If the challenge is to the classification or exemption status of the property, there is no presumption of correctness, and the party initiating the challenge has the burden of proving by a preponderance of the evidence that the classification or exempt status assigned to the property is incorrect.”).

In this case, the burden is on the Petitioner to show by a preponderance of the evidence that the decision of the PAO regarding the denial of the agricultural classification as to the Non-Ag Acreage is incorrect.

The relevant statutory language for this dispute is in Fla. Stat. § 193.461(2):

**193.461 Agricultural lands; classification and assessment; mandated eradication or quarantine program; natural disasters.—**

(2) Any landowner whose land is denied **agricultural classification** by the property appraiser may appeal to the value adjustment board. **The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed.** The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline. The property appraiser shall have available at his or her office a list by ownership of all applications received showing the acreage, the full valuation under s. 193.011, the valuation of the land under the provisions of this section, and whether or not the classification requested was granted.

[Emphasis added]

There is no other subsection of § 193.461 that speaks to what consequence, if any, triggers should the PAO miss the aforementioned July 1<sup>st</sup> deadline to notify a property owner that their agricultural classification has been denied.

Petitioner relies heavily on the language of Fla. Stat. § 196.193(5)(b), pertaining to *exemptions* rather than *classifications*, to suggest that the PAO's denial of Petitioner's agricultural classification as to the non-Ag Acreage for tax year 2024 is "invalid."

**196.193 Exemption applications; review by property appraiser.—**

(5)(a) If the property appraiser determines that any property claimed as wholly or partially exempt under this section is not entitled to any **exemption** or is entitled to an exemption to an extent other than that requested in the application, he or she **shall notify the person or organization filing the application on such property of that determination in writing on or before July 1 of the year for which the application was filed.**

(b) The notification must state in clear and unambiguous language the specific requirements of the state statutes which the property appraiser relied upon to deny the applicant the exemption with respect to the subject property. The notification must be drafted in such a way that a reasonable person can understand specific attributes of the applicant or the applicant's use of the subject property which formed the basis for the denial. The notice must also include the specific facts the property appraiser used to determine that the applicant failed to meet the statutory requirements. **If a property appraiser fails to provide a notice that complies with this subsection, any denial of an exemption or an attempted denial of an exemption is invalid.**

(c) All notifications must specify the right to appeal to the value adjustment board and the procedures to follow in obtaining such an appeal. Thereafter, the person or organization filing such application, or a duly designated representative, may appeal that determination by the property

appraiser to the board at the time of its regular hearing. In the event of an appeal, the property appraiser or the property appraiser's representative shall appear at the board hearing and present his or her findings of fact. If the applicant is not present or represented at the hearing, the board may make a determination on the basis of information supplied by the property appraiser or such other information on file with the board.

[Emphasis Added]

Florida Statute § 193.461(2) and its absence of what will be referred to as a “**consequence provision**,” and Florida Statute § 196.193(5) and its inclusion of an explicit consequence provision that renders a property appraiser's noncompliance with the deadline for denying exemptions invalid, is a critical point of comparison and contrast informing the analysis of the parties' dispute, as shall be explained further below.

Petitioner argues that a plain reading of § 193.461(2) should result in a focus on the term “shall,” i.e. the PAO shall notify the landowner of a denial of agricultural classification by July 1<sup>st</sup>. Period.

Petitioner cites the case of *Genesis Ministries, Inc. v. Brown*, 250 So.3d 865 (1<sup>st</sup> DCA 2018) in support of Petitioner's argument to apply a consequence provision to § 193.461(2), i.e. invalidity of the PAO's late Denial Letter.

The *Genesis* case deals with a religious tax *exemption* and § 196.193(5). The First District Court of Appeal in *Genesis* chose to reverse the trial court and conclude that the landowner was entitled to the religious tax exemption due to the property appraiser's failure to provide Genesis with proper notice.

As we explained in *Genesis* \_\_\_\_\_ 1, “section 196.193(1)(c) necessarily contemplates that the property appraiser is required to provide notice in accordance with subsection (5) when denying an existing religious exemption.” 186 So.3d at 1081. Although dicta, we added that the “Legislature has made clear that the property appraiser's failure to comply with the notice requirements in section 196.193(5) has consequences ... [the] statutory provision would be meaningless if, as Appellees argue, Genesis was barred from challenging the denial of its exemption for 2013 when it was not provided notice of the denial.” Id. at 1082 ; § 196.193(5)(b), Fla. Stat. (2013) (“If a property appraiser fails to provide a notice that complies with

this subsection, any denial of an exemption or an attempted denial of an exemption is invalid.").

*Genesis* at 869.

Petitioner latches on to the First District's dicta for the more general proposition, beyond mere application to just § 196.193(5), that the Legislature intended for there to be consequences for a property appraiser that misses statutory deadlines. As if to say, "what is the point in including a deadline in § 193.461(2) if the property appraiser is simply allowed to ignore it without a meaningful consequence?"

To push back against Petitioner's assertion of an 'invalidity' consequence provision applying to § 193.461(2), PAO relies on the case of *Gulf Marine Repair Corp. v. Henriquez*, 375 So. 3d 306 (2d DCA 2023).

The *Gulf Marine* case deals with a governmental use tax *exemption* and Chapter 196. The Second District Court of Appeal in *Gulf Marine* affirms the decision of the trial court in denying a governmental use exemption to Gulf Marine as a lessee of the Port Authority, finding that Gulf Marine's status as a for-profit entity operating at the governmental port does not serve a "governmental-governmental" function that would entitle Gulf Marine to an ad valorem tax exemption.

In its analysis of a Gulf Marine argument that the property appraiser violated certain notice requirements, the *Gulf Marine* Court categorized the notice requirements of § 196.193(5) as a "procedural due process provision" and held that an extension of the taxpayer's appeal deadline was the proper remedy for any prejudice rendered by insufficient notice from the property appraiser.

These notices were more than sufficient to satisfy the notice obligations under section 196.193(5)(b). Even supposing otherwise, however, Gulf Marine would not be entitled to relief on that account. Section 196.193(5) is a procedural due process provision. See *Miller v. Nolle*, 453 So. 2d 397, 401 (Fla. 1984) (addressing statute that required property appraisal adjustment board to issue findings of fact and conclusions of law). It permits an unsuccessful exemption applicant to evaluate the reason for the denial before seeking relief from the value adjustment board or circuit court within the statutory filing period. See *Cape Cave Corp. ? Lowe*, 411 So. 2d 887, 889 (Fla. 2d DCA 1982) (legislature intended that taxpayer have the benefit of property appraisal adjustment board's findings of fact and conclusions of law before deciding whether to seek judicial review). The proper remedy for a

property appraiser's failure to give the statutory notice is to toll commencement of the filing period.

The Second District Court in *Gulf Marine* also took a dismissive view of the results in *Genesis*. The Second District Court called the *Genesis* Court's decision to award a religious exemption due to the property appraiser's failure to abide by the statutory notice requirements of § 196.193(5) an "unprecedented remedy" which violated the Florida Constitution.

We are unpersuaded by Gulf Marine's reliance on [\*Genesis Ministries, Inc. v. Brown \(Genesis II\)\*, 250 So. 3d 865, 869 \(Fla. 1st DCA 2018\)](#), wherein, remarkably, the circuit court was directed to enter summary judgment awarding a religious-use tax exemption to a property that did not legally qualify for it solely because the property appraiser's denial notification did not inform the applicant of his right to file a VAB appeal. That unprecedented remedy is not authorized by the statute, either specifically or inferentially, nor could it be, because the legislature cannot exempt property from taxation unless the constitution provides for the exemption. Obviously, the courts cannot do so, either. See *Sebring IV*, 783 So. 2d at 253 ("It is not for this Court or the Legislature to grant ad valorem taxation exemptions not provided for in the present constitutional provisions.").

*Gulf Marine* at 322.

In a different procedural argument, Gulf Marine argued that the property appraiser failed to add the Port Authority (an alleged indispensable party) into its circuit court action until after various limitation statute deadlines had already passed. These limitation statutes required that the property appraiser's cause of action "shall" be commenced by a certain date or "shall" be barred otherwise. The Second District Court explained that even when a plain reading of the limitations statutes provides that an action "shall" be performed by a certain deadline, there were still mechanisms that could render a cause of action acceptable, while still being untimely per the statute.

For example, in *Gulf Marine*, the Second District Court found that despite the language of the limitation statutes imposing certain deadlines by use of the word "shall," the 'relation back doctrine' allowed the property appraiser to add the Port Authority as a party.

Similarly, the First District Court in *Genesis* alludes to the mechanism of “curing” an untimely event as a possible means of retroactively complying with deadline requirements. See, e.g., *Genesis* at 869 (“And the Truth in Millage Notice, delivered after the July 1 deadline did not cure the deficiency in the notice”).

PAO asserts that just as the Second District Court interpreted the notice requirements contained in § 196.193(5) to be largely tied to “procedural due process,” we should be persuaded by the *Gulf Marine* case to apply the same “procedural due process” analysis to § 193.461(2) and the facts of this case. And as Petitioner presented no evidence of prejudice arising from the untimely Denial Letter, PAO cured any such untimeliness and therefore no consequence need apply.

The dispute boils down to a reading and/or interpretation of § 193.461(2):

- The first sentence of § 193.461(2) is: “Any landowner whose land is denied agricultural classification by the property appraiser may appeal to the value adjustment board.”

This first sentence is concerned with the landowner’s right to appeal to the value adjustment board (“**VAB**”).

- The second sentence of § 193.461(2) is the deadline: “The property appraiser shall notify the landowner in writing of the denial of agricultural classification on or before July 1 of the year for which the application was filed.”

This sentence imposing a deadline on the property appraiser is placed immediately after the mention of the landowner’s right to appeal. A connection between sentence one and sentence two is a reasonable expectation and is strongly indicated by the content of the third sentence.

- The third sentence of § 193.461(2) is: “The notification shall advise the landowner of his or her right to appeal to the value adjustment board and of the filing deadline.”

The third sentence confirms that the purpose of the subsection is the notice of appeal and implementing procedures to protect the landowner’s right to pursue that appeal.

- The fourth and final sentence refers to a recordkeeping function of the property appraiser as to landowners’ classification applications.

The conclusion most easily reached from a plain reading of § 193.461(2) is that the subsection pertains to a landowner’s right to appeal the property appraiser’s denial of

agricultural classification to the value adjustment board, including what steps the property appraiser is required to perform in providing notice to the landowner of that right to appeal.

This is similar to the conclusion that the *Gulf Marine* Court reached in its discussion of the purpose of the notice requirements in § 196.193(5).

Compare the language and content of § 193.461(2) with that of § 196.193(5). In § 196.193, subsection (5) breaks down the requirements of an exemption denial letter into multiple sub-subsections as there are more content requirements in a property appraiser's denial of an exemption than there are in a property appraiser's denial of a classification. In fact, the consequence provision in § 196.193(5) is featured in the same sub-subsection as a content requirement that does not even exist in the classification statute. § 196.193(5)(b) ("The notification must be drafted in such a way that a reasonable person can understand specific attributes of the applicant or the applicant's use of the subject property which formed the basis for the denial. The notice must also include the specific facts the property appraiser used to determine that the applicant failed to meet the statutory requirements.").

In other words, the notice requirements of § 193.461(2) are strictly concerned with the right to appeal, while § 196.193(5) has additional and more stringent notice requirements related to the content and explanation of the denial of an exemption that the Legislature did not require for the denial of a classification. A reasonable conclusion could be reached that the Legislature was more concerned with the property appraiser meeting the more numerous and more stringent requirements of an exemption denial, and thereby imposed a strict "invalidity" consequence provision to enforce the same, and was less concerned and less strict with the agricultural classification denial so long as the landowner was advised of his or her right to appeal.

Here, it is undisputed that we are not dealing with an exemption, but a classification. While similar in some respects, they are managed by completely different statutory chapters and language. See [\*St. Petersburg Kennel Club, Inc. v. Smith\*, 662 So.2d 1270, 1271 \(Fla. 2d DCA 1995\)](#) ("Further, because the classification of land as agricultural results in a more favorable tax assessment, it is in the nature of an exemption and, therefore, the provisions governing such classification should be strictly construed. Any doubts regarding the application of the statute should be resolved against the taxpayer.")

All the cases presented by the parties specifically pertain to the language of Chapter 196 and exemptions, not Chapter 193 and classifications. Both parties want to draw limited and pointed comparisons in certain ways to interpretations of Chapter 196 to support the consequence provision they each would prefer § 193.461(2) to contain. Unfortunately, § 193.461(2) contains no consequence provision whatsoever.

Neither Petitioner nor PAO have specifically argued that the absence of a consequence provision is necessarily an ambiguity in the relevant language of § 193.461(2). See McLendon v. Nikolits, 211 So. 3d 92, 96 (Fla. 4th DCA 2017) (Ciklin, C.J., concurring specially) ("The Legislature's choice of statutory language is extremely broad—but it is not ambiguous, and thus not subject to statutory construction.")

To the extent that the absence of a consequence provision does render an ambiguity to § 193.461(2), such ambiguity would benefit the PAO. See St. Petersburg Kennel Club, Inc. v. Smith, 662 So.2d 1270, 1271 (Fla. 2d DCA 1995) (finding that a court must strictly construe agricultural classification statute against taxpayer since it results in a more favorable tax assessment).

If there is no ambiguity and statutory construction principles are not applied, there is no applicable statutory language pertaining to *classifications* supporting the remedy Petitioner seeks. Nor has Petitioner met its burden of proof, by a preponderance of the evidence, that its Non-Ag Acreage is entitled to an agricultural classification.

The *Gulf Marine* Court noted its concerns with the approach Petitioner recommends when analyzing the *Genesis* Court's decision to apply a religious tax exemption to what was determined to be a plainly non-applicable parcel simply because of an insufficiency of notice from the property appraiser.

It is important to note that a critical part of the *Genesis* Court's analysis in enforcing its consequence against the property appraiser in that case was the element of prejudice to the landowner, *Genesis*. *Genesis* at 869 ("Although dicta, we added that the 'Legislature has made clear that the property appraiser's failure to comply with the notice requirements in section 196.193(5) has consequences ... **[the] statutory provision would be meaningless if, as Appellees argue, Genesis was barred from challenging the denial of its exemption for 2013 when it was not provided notice of the denial.**'") [Emphasis added]

In the instant case, there was no evidence or argument presented that Petitioner suffered any substantive or procedural harm or prejudice arising from the late Denial Letter. Most importantly, based on the language of § 193.461(2), Petitioner's right to appeal the PAO's decision to the value adjustment board was unaffected, preserved, and pursued without obstacle, as evidenced by the process we are all involved at this time.

If an ambiguity is present in the relevant language of § 193.461(2) and statutory construction necessary, applying the legal maxim and statutory construction principle of *expressio unius est exclusio alterius* is immensely instructive.

In *Federal Insurance Co. v. Southwest Florida Retirement Center, Inc.*, the Florida Supreme Court relied on the principle when overturning a lower court decision that applied the 'discovery rule' expressly contained in other limitations statute sections in Chapter 95 to the specific limitations statute in section 95.11(2)(b) that made no mention of that rule:

Using the principle of statutory construction *expressio unius est exclusio alterius*, we conclude that the absence of such express language in section 95.11(2)(b), Florida Statutes (1981), is clear evidence that the legislature did not intend to provide a discovery rule in section 95.11(2)(b), Florida Statutes (1981). To conclude otherwise would require us to write into section 95.11(2)(b), Florida Statutes (1981), a discovery rule when the legislature has not.

*Federal Insurance Co. v. Southwest Florida Retirement Center, Inc.*, 707 So.2d 1119, 1122 (Fla.1998)

The Legislature clearly had the knowledge and ability to provide the same consequence provision it wrote into the exemption statute into the classification statute. But it chose not to.

Petitioner argues that PAO's "procedural due process" analysis must be equally 'read in' to § 193.461(2), thus violating the same principle.

However, Petitioner's argument to wholesale apply the consequence provision of § 196.193(5) to § 193.461(2) ventures much further into that territory than PAO's argument to apply a procedural due process methodology to determine whether the untimeliness could be "cured" or otherwise rendered acceptable based on the purpose of the statute, i.e. preserving the right of the landowner to appeal to the value adjustment board.

Legal precedent supports the application of the PAO's approach, and explicitly warns against the Petitioner's.

Regardless of whether an ambiguity does or does not exist, the resulting conclusion is the same.

The true underlying problem of this dispute is the absence of any explicit consequence provision in § 193.461(2), but that is not a problem that can be solved by the VAB or the courts. See [McLendon v. Nikolits, 211 So. 3d 92, 96 \(Fla. 4th DCA 2017\)](#) (Ciklin, C.J., concurring specially) ("The property appraiser's stated concern that the subject statute "should not be read as expansive and open-ended" is not, given the clear and unambiguous wording of the law, a concern that we are permitted to share. If the statute lends itself to the need for a fix, it is not the judiciary's role to do that. The job to

fix, and prerogative to amend, lays squarely on the Legislature's lap."); [Markham v. PPI, Inc.](#), 843 So.2d 922, 925-26 (Fla. 4th DCA 2003) ("The property appraiser argues that the correct application of the exemption is to apply it only to farm activities that create an agricultural product. However, to reach that result, we would have to aggressively manipulate the plain meaning of the term "livestock" by the application of rules of interpretation. It is for the legislature to shape exemptions from taxation, not for a court to depart from plain meaning to write tax policy.").

The Special Magistrate has no authority nor desire to "aggressively manipulate" Chapter 193 by applying consequences that are not written within it to achieve a purpose that the Legislature could have easily provided for but has chosen not to.

The policy behind a deadline without clear "teeth" or consequence is certainly a legitimate question to consider and is a matter the Legislature may choose to deliberate on at a later time, but at this time there is no such consequence in law to invalidate a property appraiser's denial of a landowner's agricultural classification based solely on the tardiness of a classification denial letter where no prejudice has resulted against the landowner.

Based on the statutory language of § 193.461(2) and the discussion above, it must be concluded that the admittedly non-agricultural land that does not by its own merits qualify for the agricultural classification, owned by the landowner who has not demonstrated any prejudice to pursue its rights with regard to disputing the denied classification arising from the tardy Denial Letter, does not obtain the agricultural classification.

Accordingly, the Petitioner's petition should be **DENIED**.

# The Florida Bear



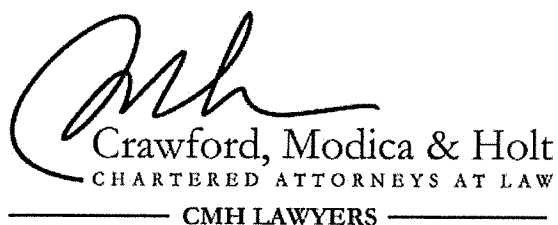
Member Since

**10/03/2013**

**Matthew Charles Frey**



**0106359**



Mr. Jimmy D. Crawford, Esq.  
Ms. Stephanie M. Modica, Esq.  
Ms. Lindsay C. T. Holt, Esq.  
Ms. Freya L. McLain, Esq.  
Mr. Matthew D. Black, Esq.  
Ms. Amanda Boggus, Esq.

*Re: Matthew Frey, Esq.-Letter of Recommendation*

To Whom It May Concern:

Please accept this letter as my support for Mr. Matthew Frey's application for Magistrate Judge. I have known Matt in both a personal and professional capacity for many years. Recently, Matthew and I served on the Lake County Bar Association Board of Directors together for several years. In his various roles on the LCBA Board of Directors, I found Matt to be a voice of calm and reason in navigating many strong legal personalities. During his tenure as President and Vice President of the LCBA, Matt was instrumental in growing the Association and motivating our colleagues to take a more active role in the local legal community. It was a privilege and a pleasure to serve alongside Matt on the LCBA.

Professionally, I know Matthew to be well liked and respected amongst his colleagues and the local judiciary. Matt is not only a skilled litigator, but his cordial and professional temperament in dealing with even the most contentious of cases is a rarity. I do not hesitate to refer clients and friends to Matthew, as I always trust that their cases will be handled effectively, efficiently, and with care. In my humble opinion, Matthew's experience and skill is only outmatched by his temperament. Quite frankly, Matthew is exactly the type of professional that we need representing our profession on the bench. I have no doubt that Matt will bring his legal knowledge, humility, and even temperament to any role and would make an excellent Magistrate Judge. I could not recommend him more highly for this position and it is my honor to support his application. Please feel free to contact me if you have questions or if I can be of further assistance.

**CRAWFORD, MODICA & HOLT,  
CHARTERED ATTORNEYS AT LAW**

/S/ Stephanie Modica

Stephanie Modica, Esq.

352-432-8644 PHONE · 352-432-8699 FAX · WWW.CMHLAWYERS.COM  
CLERMONT: 702 WEST MONTROSE STREET, CLERMONT, FL 34711  
TAVARES: 380 WEST ALFRED STREET, TAVARES, FL 32778

To: Participant(s) in the selection of a new Magistrate Judge for the Middle District of Florida

RE: Letter of Recommendation in Support of Attorney Matt Frey by ASA James Argento

As a member of the U.S. District Court - Middle District of Florida since 2008 (although I admit since I work as an assistant state attorney in the Fifth Judicial Circuit, I don't get to work with you all directly), I write this letter in support of the hiring of Attorney Matt Frey for the above position.

Matt is someone who I have known for years in Lake County and feel he would be a good addition to the federal judiciary.

Even though I work in the criminal law side, and Matt is on the civil side, I have still gotten to see him in action first-hand and think he would be an asset to you all. He is fair and can be very balanced, good qualities for any judicial officer.

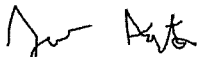
Matt and I served together on the board of the Lake County Bar Association several years ago. He is a tireless hard worker who can be relied on for any task, big or small.

In addition, I have gotten to work with Matt again as he presently serves as counsel to the Lake County Board of Building Examiners, on which I serve as a member. Because the county attorney administratively prosecutes building code enforcement cases that appear in front of us, Matt's law firm serves as our legal advisor. During our hearings, Matt gives all of us quasi-judicial officers who sit on the dais good legal advice that cause each BOE member to really think critically about the matters in front of us.

Lastly, Matt took over from me as the Lake County representative on the board of directors of Community Legal Services of Mid-Florida. I handpicked him to be our voice to our area's legal aid provider because I know he was up to it. Sure enough, he has done a magnificent job.

I thank you for your time and again stress I think Matt would do a good job for you all and wish you luck in selection of a new Magistrate Judge. I am sure you will pick a good one.

All the Best,



JAMES J ARGENTO

Attorney

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**ATTORNEY SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD (VAB)  
ORANGE COUNTY, FLORIDA**

Qualified individuals should submit the completed application and the following supporting documentation:

- ✓ Copy of your resume.
- Two letters of recommendation.
- ✓ Documentation to support membership in professional organizations, if applicable.
- ✓ A writing sample, which may consist of an opinion letter or other business-related documentation that contains one or more written pages of original material. *If you have served as a special magistrate previously, please submit a recommended decision as your sample.* Do not submit a copy of an appraisal as a writing sample.
- Prior to conducting hearings, all applicants are required under Fla. Stat. § 194.035 to certify completion of the current year training provided by the Department of Revenue. To obtain the training, go online to the Department's website at [https://floridarevenue.com/property/Pages/VAB\\_Training.aspx](https://floridarevenue.com/property/Pages/VAB_Training.aspx). Return your completion certificate to the VAB clerk.

Applications and all supporting documentation must be submitted **on or before the advertised deadline** by one of the following methods:

Email (Preferred): [vab@occompt.com](mailto:vab@occompt.com)

U.S. Mail: Orange County Value Adjustment Board, P.O. Box 38, Orlando, FL 32802

If sending by U.S. Mail, the completed application and supporting documentation must be received in office by close of business on the advertised deadline.

*Please type or print. If more space is needed, attach additional sheets.*

<b>APPLICANT INFORMATION</b>
------------------------------

*Provide the following general information:*

Name: Karen Wonsetler

Address: 717 North Magnolia Ave. Orlando, FL 32803

Phone (Primary): 407.770.0846 Phone (Secondary): 407.484.7938

Email Address: karen@kwpalaw.com

**QUALIFICATION / EXPERIENCE**

*In this section, supporting documentation will be required.*

*Pursuant to Section 194.035, Florida Statutes, verification of qualifications will be made prior to consideration.*

- Are you an elected or appointed official or employee of Orange County or any taxing jurisdiction or of the State of Florida? Yes  No
  
- Have you ever served as a hearing officer (other than a VAB Special Magistrate) for any governmental entity in the State of Florida, including cities, counties and municipalities?  
Yes  No

If so, list the governmental entity and dates of service.

Government Entity	Dates of Service
1. N/A	1.
2.	2.
3.	3.

- Will you serve as a hearing officer (other than a VAB Special Magistrate) at any time during the 2026 VAB cycle? Yes  No
  
- As a member of the Florida Bar, provide the following information:

Bar Number: 140929  
Date of Admission: May 1998

List any disbarment, suspension, reprimand or any other disciplinary action, which you have received from any organized bar association.

None.

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Describe your knowledge, education and experience. (Also, attach your resume or Curriculum Vitae.)

VAB Attorney Magistrate for multiple counties for over 15 years.

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Have you previously served as a Special Magistrate? If so, provide the following information.

County	Dates Served
1. Orange	1. since 2006
2. Brevard	2. since 2005
3. Indian River	3. since 2019
4.	4.

If applicable, explain why you no longer serve as a Special Magistrate in the above counties.

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List any experience and/or specialty for the following types of petition.

Petition Type	Experience/Specialty
1. Exemption	1. Since 2005
2. Classification	2. Since 2005
3. Portability	3. Since 2005
4. Catastrophic Event	4. Since 2005
5. Qualifying Improvement or Change of Ownership	5. Since 2005

List all counties and dates you anticipate on working as a Special Magistrate for the 2026 VAB cycle.

County	Dates Anticipated
1. Brevard	1. Oct. 2026 - Jan. 2027
2. Indian River	2. Possibly two dates in Jan. 2027
3.	3.
4.	4.
5.	5.

Describe each instance in which you have been dismissed, terminated or denied appointment as a Special Magistrate for poor or improper performance.

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N/A

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List any personal or business relationships, present or past, with the Orange County Mayor or his/her employees, the Property Appraiser or his/her employees, the Comptroller or the Office of the Clerk of the VAB or his/her employees, the office of the Clerk of the Circuit Court or his/her employees, the office of the Tax Collector or his/her employees.

None.

List any clubs, organizations, associations, or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.

None.

If requested, are you willing to attend a mandatory orientation session and meetings as directed from time to time by the Value Adjustment Board staff and Attorney?

Yes

No

Do you have five years of experience or more in the area of ad valorem taxation or at least three years of experience and taken the Department of Revenue training and examination? If so, describe your experience.

Attorney special magistrate for multiple counties since 2005.

List your computer skills and years of experience.

Axia and Word.

If appointed to serve Orange County, how much time during the workweek, (i.e. Monday – Friday from 8:00 a.m. – 5:00 p.m. would you be available to conduct hearings and complete your recommendations?

1 – 8 Hours Per Week

9 – 20 Hours Per Week

21 – 30 Hours Per Week

31 – 40 Hours Per Week

If appointed to serve Orange County, please list all known dates of the 2026 and 2027 calendar years you are unavailable to conduct hearings.

Holidays.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

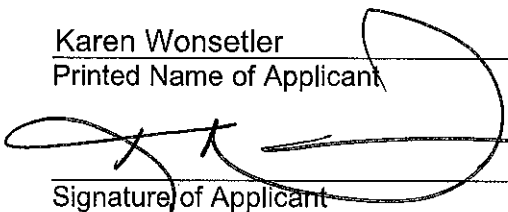
**CERTIFICATION**

All Special Magistrates appointed to serve Orange County will rely heavily upon a specialized software program for the hearings and for completion of written recommendations. If you are unfamiliar with Axia, the VAB Clerk will offer a brief orientation to the software.

As an appointed Special Magistrate serving Orange County, you will be required to complete all training provided by the Department of Revenue, as well as the Special Magistrate Orientation facilitated by the Orange County VAB staff.

The undersigned certifies, under penalty of disqualification from consideration, that the information in this application is true and complete as of the date it bears and authorizes the VAB to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he or she will follow all requirements and mandates of law in fulfilling the duties of Special Magistrate.

Karen Wonsetler  
Printed Name of Applicant

  
Signature of Applicant

April 24, 2026  
Date

# The Florida Bar



**Member Number**  
0140929

**Member Since**  
05/22/1998

**Karen Jenette Wonsetler**

Signature:

CTM-401053

# Karen J. Wonsetler, Esq.

717 North Magnolia Avenue, Orlando, FL 32803

Office Telephone No. 407-770-0846

Facsimile 407-770-0843 \* Email Karen@KWPALaw.com

## Legal Work Experience

### **Wonsetler & Webner, P.A., Law Offices**

Orlando, Florida

November 1, 2003 through present.

Founding attorney of the boutique transactional and litigation real estate attorney representing clients such as correspondent lenders, management, and mortgage broker businesses, approximately 500+ Condominium and Homeowner's Associations located throughout Florida.

**Special Magistrate** for Orange, Osceola, Volusia, Polk, Seminole, Hillsborough, Indian River & Brevard County Value Adjustment Board.  
Agent for Title Insurance and inactive Florida real estate license.

### **Williams, Wonsetler & Moore, P.A.**

Offices Orlando, Daytona Beach, DeLand and Jacksonville

February 1, 2001 through October 2003.

Attorney and partner of a multi-office litigation firm.

### **Office of the State Attorney**

Daytona Beach, Florida

June 1, 1998 through January 31, 2001.

Trial attorney and prosecutor, white collar crimes & fraud prosecution

## Education

### **University of Florida College of Law**

Gainesville, Florida 1995-1997

Juris Doctorate of Law

Moot Court, Final Four 3<sup>rd</sup> Semester & Moot Court Chair 5<sup>th</sup> Semester

### **University of South Florida**

Tampa, Florida 1991-1994

Magna Cum Laude, Classical Latin

## Memberships

Florida Bar, State Courts. Admission May 1998

Middle District of Florida, Federal Courts. Admission August 1998

Orange County Bar & Central Florida Association of Women's Lawyers

## Recognitions:

Community Association Institute Gold Standard Award for Association Law Firms; Pro Bono Awards; Recognition by the Judicial Council for Legal Services in Community Outreach. Court recognized attorney expert in the field of Association law and attorney fee issues.



**WONSETLER & WEBNER**  
ATTORNEYS AT LAW

717 North Magnolia Avenue  
Orlando, Florida 32803

Office 407-770-0846  
Email: [office@kwpalaw.com](mailto:office@kwpalaw.com)

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Writing Sample [excerpts] by Karen Wonsetler from actual V.A.B. petition: Agricultural Classification Hearing - Timber

The Property Appraiser's Office was represented by Mr. Chris Rownd, CFE, Commercial Real Estate Appraiser Analyst II.

Petitioner, Mr. Juraj Haas, was present along with his corroborating witness, Mr. Heinrich Zimmerman-Stock.

Petitioner filed an agricultural use classification based upon his slash pine timber operation located across 34 non-contiguous small parcels generally located all within the same platted area. The operative plat from 1917 divided the parcels with access roads known as Partin Park. The location of Partin Park, near Bithlo, is rural and unimproved, not subject to likely development. The entire area which includes all 34 parcels has an A-2 agricultural zoning in line with the prevailing nature of land in this vicinity. With regard to the properties at issue in this case and the related cases, there was no development whatsoever outside of Petitioner's homestead and two other homes in the platted subdivision. The current owners testified there would probably be no development for the foreseeable future and that the current agricultural zoning designation represents the highest and best use for the land.

The following is a list by Petition Numbers the 34 related parcels, in the aggregate just over 12 acres, which are essentially one commercial tree farm operation, listed by Petition Number, Parcel Identification number, current Market, Assessed and Taxable values, and acreage of each parcel.

Petition No.	Parcel ID No.	\$ Market/Assessed value	Acreage
1310	34-22-32-6724-09-320	\$8,000.00	1.365
[Redacted version of petitioner numbers, et al through]			
2099	34-22-32-6724-14-250	\$2,550.00	0.160

For purposes of the hearing, all Petitions were heard at once, with the evidence submitted being generally applicable to all parcels which are collectively referred to as the Subject Property. The evidence submitted by both parties was submitted without objection and was material, credible and relevant. To the extent that the testimony was similar as presented by both sets of witnesses, the dispute pending resolution is therefore rooted in application of the legal standards as to whether the facts support a finding of a bona fide commercial agricultural operation based upon the actual use of the Subject Property or not.

Evidence List and Summary of Testimony for all Petition Numbers regarding the Subject Property by the Property Appraiser's Office is as follows:

Cover Page with Map (pg. 2)

List of 34 parcels with Values and Acreage (pg. 3)

List of Contiguous Parcels and Acreage (pg. 4)

Subject Property Aerial of all Parcels (pg. 5)

Photos of Subject Property Site Inspection (pgs. 6-41)

2022 Application for Agricultural Classification (pgs. 42-44)

OCPA Notices of Denial (pgs. 45-78)

OCPA Evidence Request Letters (pgs. 79-102)

2021 VAB Decision to Uphold AG Denial (pgs. 103-105)

Florida Statute 193.461 (pgs. 106-109)

Florida Administrative Code 12D-5.001 & 12D-5.004 (pgs. 110-113)

OCPA AG Guidelines (pgs. 114-117)

Forestry Plan for Subject Properties (pgs. 118-124)

Reference Addenda re: Fire lanes, Prescribed Burning, etc. (pgs. 125-130)

The summary of the material documentation presented by Petitioner which was not also included in the Property Appraiser's submission is described as follows:

Petitioner's Agricultural Classification Application and Supplement to Agricultural Classification Application.

List of the Subject Property with legal descriptions of the 34 Partin Park parcels;

Petitioner's Forest Management Plan authored by Dana Sussman, Senior Forester with the Florida Department of Agriculture and Consumer Service's Florida Forest Services division. The plan includes a "Ten Year Timetable" for timber operations beginning in 2021 through 2031 on the Subject Property. The

plan included recommendations for Petitioner to drain wet areas and to mechanically control underbrush or "fuel loads" when prescribed burning is not a viable option, followed by planting new seedlings;

Tree Seedling Order forms by Petitioner from the Florida Department of Agriculture's division of Forest Services;

2021 Profit or Loss From Farming Schedule F

Photographs of small, planted seedlings and mature, harvest-ready pines;

Petitioner's "Partin Park Agricultural Operation Business Plan" for timberland operations using the Subject Property; and,

Additional photographs, including aerials, of large land clearing machines, pipes and ground pumps to address the wet areas, bundles of hundreds and hundreds of seedlings ready for planting, hand planting tools and workers planting into the ground the seedlings at an initial height of 2.5 feet.

Mr. Round testified that the main concerns his office has with Petitioner's tree farm operation and the reason his office rejected the 2022 Agricultural Classification was in part based upon the size of the non-contiguous parcels, the overall condition of the parcels, the lack of fire lanes and the lack of prescribed burns to clear fuel loads. Also noted were the lack of fences or boundary markers which would clearly designate permissible areas for loggers and which would avoid inadvertent logging from another owner's parcel.

Petitioner testified, as seconded by his witness, that the Subject Property are currently contains natural pine stand of various age and size, containing marketable timber as well as recently planted seedlings. Petitioner testified that the farming operation shall follow the submitted timber management plan which was provided by a state forester. Petitioner explained that the main land use is timber production, and the initial source of income for the operation will be the proceeds from timber harvest once legally able to sell the current mature pines. Petitioner explained that despite the Subject Property being zoned agricultural, without the Agricultural Classification, he cannot lawfully offer for sale the mature pines for harvest by a duly licensed logger. Once able to sell, those timber proceeds will be reinvested into planting of new pine stand and improvement to the land and agricultural operations; but until then, Petitioner has advanced the initial capital required to get the new seedlings in the ground and growing. The farming expenses are reflected on his Schedule F and supported by purchase orders from the state of Florida. Petitioner has engaged forestry professionals and followed their advice as specifically provided for highest and best agricultural use of the Subject Property. Historically the entire Partin Park subdivision has been zoned agricultural lands and unimproved land, and the rural, unkept county roads surround and traverse the platted parcels. Petitioner's application for a timber operation is the first known request for agricultural classification although the belief is that many decades ago the Partin family ran cattle farming off what was once pasture lands.

Both witnesses, Mr. Round and Mr. Haas, testified regarding the relevant factors and their application of the facts of the case to those statutory items:

a. The length of time the land has been so used.

Both sides testified regarding the length of time the land has been used. The Property Appraiser noted that there is no current agricultural classification, and therefore, no length of time that the land has been used. Petitioner however testified that the land has been historically zoned for agricultural purposes and used by prior landowners for cattle purposes. The naturally occurring trees that are merchantable are decades old and ripe for harvest and replanting had commenced prior to January 1, 2022. Without dispute, the land is not likely to be developed or put to use for anything other than agricultural use.

b. Whether the use has been continuous.

Much like the length of time used, the Property Appraiser noted the land has not been put to continuous use based upon the Petitioner's relatively short time of ownership. Petitioner has used the land as-is and sought since taking ownership to improve, plant and clear the lands. To the extent that Petitioner has commenced no other use, his particular use in furtherance of a timber farm has been continuous in nature. The natural propagation of a forest too is continuous in terms of the land itself.

c. The purchase price paid.

Both sides acknowledge that the Petitioner paid an amount not excessive in relative terms of fair market value and agricultural classification values.

d. Size, as it relates to specific agricultural use, but a minimum acreage may not be required for agricultural assessment.

The size is somewhat a disputed matter. The Property Appraiser's guidelines call for a "recommended" minimal size of 20 or more acres for a bona fide timber operation. Per those guidelines, Petitioner's aggregate land total is too small for what the County feels could be a bona fide commercial timber operation, however, the County's witness testified that this factor alone could not be dispositive in terms of a denial. In the aggregate, Petitioner's parcels total more or less 12 acres. Petitioner noted that neighboring counties allow for a 10-acre minimal recommendation, but irrespective, argues that his operation may not be disqualified based upon its size if the actual use of the land is for bona fide commercial use. Petitioner has presented a small-scale business plan tailored to the Subject Property and projected sale of existing inventory which would realize the expectation of profit relative to his expenses.

e. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices.

The indicated efforts for maintenance and care were in part disputed, and in part, undisputed. The testimony of the Property Appraiser's representative heavily stress the lack of controlled burns and the creation of clear fire lanes. Petitioner stated that controlled burns are not an option for the Subject Property and given the fact that governmental approval would not be given for these parcels, he implemented the specific recommendations of the forestry expert as evidenced in both the forestry management plan and as reiterated in email correspondences. Specifically, the forestry plan stated "There may be some sites where the use of prescribed burning isn't practical. Mechanical treatments such as roller chopping, bush hogging or brush cutting should still be used to reduce fuel height and mass. ... If prescribed burning cannot be used to reduce the fuel loading due to weather conditions, site characteristics or smoke sensitivity issues the stand should still be roller chopped." Petitioner testified that the alternative for his small-scale timber operation to implement is clearing by hand or machinery as he would not be approved by state officials to conduct prescribed burning at this time. As such, Petitioner opted to clear the fuel load and underbrush by means

of this viable alternative. In doing so, the native roots and shrubs that would prohibit tree growth or compete with planted seedlings would be eliminated. Petitioner provided photographs showing this care of and activity on the lands and testified that subsequent to the clearing that seedlings were planted.

In terms of the fire lane dispute, it is important to note that fire lanes are viable methods of access and can act to clearly demarcate Petitioner's boundary lines ensuring loggers who come to harvest trees do not inadvertently stray into lands not owned by Petitioner. Petitioner admits he has not added clear fire lanes but states that the existing access easement areas traversing the platted lots including all of the Subject Property's 34 parcels allow sufficient ingress and egress. The fact that Petitioner did not create his own fire lanes but rather relies on county access roads that are unmaintained is not in his favor, and it is axiomatic that most if not all bona fide timber operations have clear fire lanes. However, the statutorily created factors are such that not one is dispositive, and Petitioner has explained how he has made do without fire lanes that are better than county easement roads.

Petitioner's forestry plan states: "Fireline establishment and maintenance is a necessary component of forest management. Prior to any burning, fire lines should be established around the perimeter and maintained on an annual basis. This is often done during the typically dry months of November through February. Interior roads and two-trails can serve as fire lines. When properly maintained, firebreaks protect the forest resource from wildfire, help contain prescribed burns, and provide access to the property from the perimeter. The transitional zones they create can provide excellent habitat and travel corridors for wildlife." Petitioner cannot yet use prescribed burns and his testimony that he relies on interior roads and trails is in line with the recommendation of his forestry expert; however, at such time as more traditional fire lanes can be established, then it should be done given the importance placed upon the use and functionality of fire lanes.

f. Whether the land is under lease and, if so, the effective length, terms, and conditions of the lease.

This is not a relevant factor as the Petitioner owns and uses the Subject Property for his own business operation.

g. Such other factors as may become applicable.

While this catchall factor is included in the statute, and is recognized by the Courts as a manner of considering oddities or particular facts not common to an agricultural classification application, the Petitioner's application for a timber operation is not so unique as to trigger use of this provision. Tree farms are not a new topic in Florida law and what is expected has more or less been discussed and debated over the decades.

In summary, trial. The tract had merchantable timber, but Petitioner was unable to lawfully permit the cutting and sale to loggers on standby and which would have generated a profit, the viability of a natural regeneration plan existed and was being followed, improvements such as drainage management and clearing had been made for forestry purposes, there was and is a forestry management program in effect for the land on the critical date of January 1, 2022. There was no significant secondary or dual use. The size of the lands alone cannot be a dispositive factor. As such, there is sufficient evidence presented by Petitioner of an actual bona fide, commercial forestry operation on the lands in question on that date.

#### Conclusion of Law:

When a taxpayer seeks a preferential tax treatment such as relief from an ad valorem tax, the statute under which he claims the benefit must be strictly construed against the taxpayer. *DeQuervain v. Desguin*, 927 So. 2d 232, 236 (Fla. 2d DCA 2006). Furthermore, the person claiming the exemption or use classification has the burden of proving that he qualifies for such. *Schooley v. Judd*, 149 So. 2d 587, 590 (Fla. 2d DCA 1963).

In the present case, the question is if and when Petitioner's Subject Property qualifies for an agricultural classification as a tree farm, with natural forestry supplemented by Petitioner's ongoing efforts to plant additional slash pines for eventual harvest.

The Florida Constitution provides that agricultural land may be classified by general law for ad valorem tax purposes, and assessed solely on the basis of character or use. Section 193.461 implements that provision of the Constitution. It provides that property appraisers shall classify all lands on an annual basis within the county as agricultural or nonagricultural. Regarding the process of classification section (3)(b) states:

[O]nly lands which are used primarily for bona fide agricultural purposes shall be classified as agricultural. 'Bona fide agricultural purposes' means good faith commercial agricultural use of the land. In determining whether the use of the land for agricultural purposes is bona fide, the following factors may be taken into consideration:

1. The length of time the land has been so utilized;
2. Whether the use has been continuous;
3. The purchase price paid;

4. Size, as it relates to specific agricultural use;

5. Whether an indicated effort has been made to care sufficiently and adequately for the land in accordance with accepted commercial agricultural practices, including, without limitation, fertilizing, liming, tilling, mowing, reforestation, and other accepted agricultural practices;

6. Whether such land is under lease and, if so, the effective length, terms and conditions of the lease; and

7. Such other factors as may from time to time become apparent.

Florida cases which address these provisions stress the key to determining entitlement to agricultural classification is the actual physical activity being conducted on the land. *Bass v. Gen. Dev. Corp.*, 374 So.2d 479 (Fla.1979); *McKinney v. Hunt*, 251 So.2d 6 (Fla. 1st DCA 1971); *Davis v. St. Joe Paper Co.*; *Schooley v. Wetstone*, 258 So.2d 483 (Fla. 2d DCA 1972); *Hausman v. Rudkin*, 268 So.2d 407 (Fla. 4th DCA 1972). If the land is being used for bona fide agricultural purposes, it is entitled to the agricultural classification. *Straughn v. Tuck*, 354 So.2d 368 (Fla.1977).

Thereafter, Florida courts, including the Fifth District, reasoned that the determination must be based on an evaluation of the various factors surrounding the alleged agricultural use as provided in section 193.461(3)(b), which include the duration and continuity of the use, the purchase price and size of the land, whether the land is cared for in a manner to support the alleged use, whether there is a lease and, if so, its terms, and "[s]uch other factors" as may be apparent. *Love PGI Partners*, 706 So.2d at 891-92 (quoting § 193.461(3)(b); *Love PGI Partners*, 706 So.2d at 892. The court also stressed that "the key to determining entitlement to [an] agricultural classification is the actual physical activity being conducted on the land. *Bass v. Gen. Dev. Corp.* 374 So. 2d 479 (Fla.1979)[.]" *Love PGI Partners*, 706 So.2d at 891.

In this case, the testimony about a number of factors also included an email giving the opinion of a forestry expert as to Petitioner's specific use and agricultural use of the property, evidenced compliance with the forestry plan of operations put into use and were being conducted on the lands, the nature of the terrain and improvements to tailor the terrain to timber seedling planting, the sufficiency of the size relative to a profitable timber operation, the current density of marketable timber and its current and projected value upon harvesting, and the reasonable attainment of a salable product within a reasonable future time, keeping in mind that trees do not mature as quickly as cattle or crops. As indicated in the Finding of Fact section, most of the statutorily relevant factors favor Petitioner's application, and the one that does not, the size, cannot be a determinative factor.

Accordingly, Petitioner has carried his burden of proof by at least a preponderance of the evidence that the Subject Property are actually used as a bona fide commercial agricultural operation. Each of the related Petitions are therefore GRANTED in full.

Remand directive and rules:

**Rule 12D-9.029 Procedures for Remanding Value Assessments to the Property Appraiser, subsection (2)** states that "An attorney special magistrate shall remand an assessment to the property appraiser for a classified use valuation when the special magistrate has concluded that a property classification will be granted."

Petitioner has carried his burden of proof by at least a preponderance of the evidence that the Subject Property satisfy the statutory requirements to be classified as agricultural and are actually used as a bona fide commercial agricultural operation. Each of the related Petitions are therefore GRANTED in full.

Accordingly, once the Property Appraiser's office receives this special magistrate's remand decision from the board clerk, the Property Appraiser shall follow the appropriate directions to grant the Petition within 10 days of receipt of the remand.

**Lucas Cerqueira, VAB Senior Coordinator**  
**Clerk of the Board Department**  
**Orange County Comptroller**  
201 S. Rosalind Avenue, Orlando, FL 32801

May 7, 2026

To the Value Adjustment Board,

I am pleased to write this letter of recommendation for attorney Karen Wonsetler. I have had the opportunity to work with her for many years as we are both active attorneys in the central Florida legal community. I can confidently say that Attorney Wonsetler is one of the most dedicated, capable, and dependable individuals I have met with a highly specialized degree of knowledge in real property law.

Beyond technical ability, Attorney Wonsetler is also highly respected by peers and colleagues, often appearing in court not only as a capable litigator but also as an expert witness for a variety of real estate cases.

I strongly recommend Attorney Wonsetler for continuing on as an Orange County Special Magistrate to the Value Adjustment Board.

Thank you,

A handwritten signature in black ink, appearing to read 'MB', with a long horizontal flourish extending to the right.

**Matthew Bernstein, Esq.**

Department Managing Attorney

**Vernis & Bowling of Central Florida, P.A.**

1450 S. Woodland Blvd., 4th Floor

Deland, FL 32720

Tel: 386-734-2505

Fax: 386-734-3441

[mbernstein@florida-law.com](mailto:mbernstein@florida-law.com)

**Lucas Cerqueira, VAB Senior Coordinator**  
**Clerk of the Board Department**  
**Orange County Comptroller**  
201 S. Rosalind Avenue, Orlando, FL 32801

May 7, 2026

To the Value Adjustment Board,

I'm happy to recommend attorney Karen Wonsetler for continued service as an Orange County Special Magistrate to the Value Adjustment Board.

I've known Karen for many years through the Central Florida legal community, where we have both actively practiced law. Over that time, I've had the chance to see firsthand not only her deep knowledge of real property law, but also the professionalism, reliability, and practical judgment she brings to her work every day.

Karen is highly respected among attorneys and judges alike. She is an experienced litigator who is frequently called upon as an expert witness in real estate matters, which speaks volumes about the trust and confidence others place in her expertise. Just as importantly, she approaches people with fairness, professionalism, and common sense — qualities that are especially important in a role such as this.

I believe Karen is exceptionally well qualified to continue serving as a Special Magistrate, and I recommend her without hesitation

Thank you,



**Nicole Kahl Riggs**  
**Attorney and Counselor at Law**  
**212 Teddy Rushing Street**  
**Debary, FL 32713**  
**561-212-6995**  
**[nicolekahllaw@gmail.com](mailto:nicolekahllaw@gmail.com)**

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**ATTORNEY SPECIAL MAGISTRATE APPLICATION  
VALUE ADJUSTMENT BOARD (VAB)  
ORANGE COUNTY, FLORIDA**

Qualified individuals should submit the completed application and the following supporting documentation:

- Copy of your resume.
- Two letters of recommendation.
- Documentation to support membership in professional organizations, if applicable.
- A writing sample, which may consist of an opinion letter or other business-related documentation that contains one or more written pages of original material. *If you have served as a special magistrate previously, please submit a recommended decision as your sample.* Do not submit a copy of an appraisal as a writing sample.
- Prior to conducting hearings, all applicants are required under Fla. Stat. § 194.035 to certify completion of the current year training provided by the Department of Revenue. To obtain the training, go online to the Department's website at [https://floridarevenue.com/property/Pages/VAB\\_Training.aspx](https://floridarevenue.com/property/Pages/VAB_Training.aspx). Return your completion certificate to the VAB clerk.

Applications and all supporting documentation must be submitted **on or before the advertised deadline** by one of the following methods:

Email (Preferred): [vab@occompt.com](mailto:vab@occompt.com)

U.S. Mail: Orange County Value Adjustment Board, P.O. Box 38, Orlando, FL 32802

If sending by U.S. Mail, the completed application and supporting documentation must be received in office by close of business on the advertised deadline.

*Please type or print. If more space is needed, attach additional sheets.*

<b>APPLICANT INFORMATION</b>
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*Provide the following general information:*

Name: Todd M. Hoepker

Address: 55 E. Pine Street, Orlando, FL 32801

Phone (Primary): 407-426-2060 Phone (Secondary): 407-538-2700

Email Address: toddhoecker@hoeckerlaw.com

**QUALIFICATION / EXPERIENCE**

*In this section, supporting documentation will be required.*

*Pursuant to Section 194.035, Florida Statutes, verification of qualifications will be made prior to consideration.*

- Are you an elected or appointed official or employee of Orange County or any taxing jurisdiction or of the State of Florida? Yes \_\_\_\_\_ No
- Have you ever served as a hearing officer (other than a VAB Special Magistrate) for any governmental entity in the State of Florida, including cities, counties and municipalities? Yes \_\_\_\_\_ No

If so, list the governmental entity and dates of service.

Government Entity	Dates of Service
1.	1.
2.	2.
3.	3.

- Will you serve as a hearing officer (other than a VAB Special Magistrate) at any time during the 2026 VAB cycle? Yes \_\_\_\_\_ No
- As a member of the Florida Bar, provide the following information:

Bar Number: 507611  
 Date of Admission: 10/21/85

List any disbarment, suspension, reprimand or any other disciplinary action, which you have received from any organized bar association.

None.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Describe your knowledge, education and experience. (Also, attach your resume or Curriculum Vitae.)

I have been a commercial business and real estate lawyer for over 40 years in the Orlando area. I have handled a wide variety of taxation cases. I have an accounting degree and obtained my CPA in 1982 in Illinois.  
I also clerked for the Internal Revenue Service.

Have you previously served as a Special Magistrate? If so, provide the following information.

County	Dates Served
1. Orange	1. November 2016 – January 2026
2. Lake	2. October 2016 – January 2026
3. Osceola	3. November 2023 – January 2026
4.	4.

If applicable, explain why you no longer serve as a Special Magistrate in the above counties.

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List any experience and/or specialty for the following types of petition.

Petition Type	Experience/Specialty
1. Exemption	1.
2. Classification	2.
3. Portability	3.
4. Catastrophic Event	4.
5. Qualifying Improvement or Change of Ownership	5.

List all counties and dates you anticipate on working as a Special Magistrate for the 2026 VAB cycle.

County	Dates Anticipated
1. Orange	1. November 2026 – February 2027
2. Lake	2. November 2026 – February 2027
3. Osceola	3. November 2026 – February 2027
4.	4.
5.	5.

Describe each instance in which you have been dismissed, terminated or denied appointment as a Special Magistrate for poor or improper performance.

None.

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List any personal or business relationships, present or past, with the Orange County Mayor or his/her employees, the Property Appraiser or his/her employees, the Comptroller or the Office of the Clerk of the VAB or his/her employees, the office of the Clerk of the Circuit Court or his/her employees, the office of the Tax Collector or his/her employees.

None.

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List any clubs, organizations, associations, or other entities to which you belong or participate in and in which a possible conflict of interest could occur or the appearance of a conflict of interest might arise that would prevent you from fairly conducting the hearing between the property appraiser and the property owner and taxpayer.

None.

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If requested, are you willing to attend a mandatory orientation session and meetings as directed from time to time by the Value Adjustment Board staff and Attorney?

Yes

No

Do you have five years of experience or more in the area of ad valorem taxation or at least three years of experience and taken the Department of Revenue training and examination? If so, describe your experience.

Yes, I have. I have been involved in numerous ad valorem taxation issues as a lawyer and have acted as a special magistrate for value adjustment boards in three counties other than Orange County.

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List your computer skills and years of experience.

I have basic computer skills and have worked with Axia

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If appointed to serve Orange County, how much time during the workweek, (i.e. Monday – Friday from 8:00 a.m. – 5:00 p.m. would you be available to conduct hearings and complete your recommendations?

1 – 8 Hours Per Week

9 – 20 Hours Per Week

21 – 30 Hours Per Week

31 – 40 Hours Per Week

If appointed to serve Orange County, please list all known dates of the 2026 and 2027 calendar years you are unavailable to conduct hearings.

None.

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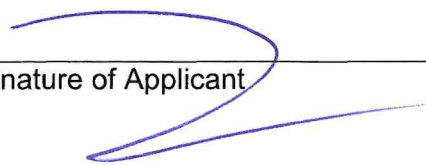
**CERTIFICATION**

All Special Magistrates appointed to serve Orange County will rely heavily upon a specialized software program for the hearings and for completion of written recommendations. If you are unfamiliar with Axia, the VAB Clerk will offer a brief orientation to the software.

As an appointed Special Magistrate serving Orange County, you will be required to complete all training provided by the Department of Revenue, as well as the Special Magistrate Orientation facilitated by the Orange County VAB staff.

The undersigned certifies, under penalty of disqualification from consideration, that the information in this application is true and complete as of the date it bears and authorizes the VAB to obtain information from other sources to verify each item contained herein. The undersigned acknowledges that, if selected, he or she will follow all requirements and mandates of law in fulfilling the duties of Special Magistrate.

Todd M. Hoepker  
Printed Name of Applicant

  
Signature of Applicant

4/22/26  
Date