



GORDON & THALWITZER

ATTORNEYS AT LAW

257 North Orlando Avenue • Cocoa Beach, Florida 32931
Phone 321.799.4777 • Fax 321.735.0711

JASON M GORDON
Admitted in FL, NY & CT
jgordon@brevardlegal.com

AARON THALWITZER
Admitted in FL, D.C.
aaron@brevardlegal.com

MEMORANDUM

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

Special Magistrates appointed to hear issues regarding the valuation of tangible personal property must meet the qualifications provided by Rule 12D-9.010(4), F.A.C., which provides that tangible personal property special magistrates: (a) must not be “an elected or appointed official of the county or taxing jurisdiction of the state,” (b) must not represent any party before the VAB in any administrative review of property taxes, (c) must be a designated member of a nationally recognized appraiser’s organization with at least five years’ experience in tangible personal property valuation who has received the DOR training, or must have at least three years’ experience and completed the DOR training, and (d) must otherwise satisfy the qualifications and restrictions set forth in Section 194.035, Fla. Stat., including restrictions prohibiting service by certain county, taxing authority, and state officials and employees and prohibiting representation before the VAB during the same tax year in which the special magistrate serves.

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

	<u>Applicant</u>	<u>Qualified</u>
1.	Camille Bassil holds the MAI designation from the Appraisal Institute and is a State-Certified General Real Estate Appraiser with more than forty years of appraisal experience. Ms. Bassil has extensive experience involving commercial, industrial, and eminent domain valuations, has served as a special magistrate in multiple Florida counties for approximately twenty-four years, and has appraised machinery and equipment throughout Florida since 1994. Based upon the application materials submitted, Ms. Bassil satisfies the qualifications required to serve as a tangible personal property special magistrate.	Yes
2.	Carl Chrappa is an Accredited Senior Appraiser (ASA) through the American Society of Appraisers and possesses significant experience involving machinery and equipment valuation, asset management, residual valuation, equipment appraisals, and litigation support. Mr. Chrappa’s application reflects substantial tangible personal property appraisal experience dating back to the 1970s and extensive involvement with nationally recognized appraisal organizations. Based upon the application materials submitted, Mr. Chrappa satisfies the qualifications required to serve as a tangible personal property special magistrate.	Yes
3.	Harvel W. Gray is an Accredited Senior Appraiser (ASA) in Machinery and Equipment through the American Society of Appraisers, holds the MAI designation, and has been actively engaged in machinery and equipment valuation since 1983. Mr. Gray has served as a special magistrate for property tax appeals in multiple Florida	Yes

	counties since 1996 and possesses significant experience involving machinery and equipment appraisals. Based upon the application materials submitted, Mr. Gray satisfies the qualifications required to serve as a tangible personal property special magistrate.	
4.	<u>John Robinson</u> holds the MAI, AI-GRS, CCIM, and ASA designations from nationally recognized appraisal organizations and is a State-Certified General Real Estate Appraiser. Mr. Robinson’s application reflects significant appraisal experience, including special magistrate service throughout Florida and experience involving valuation of commercial, industrial, and tangible personal property assets. Based upon the application materials submitted, Mr. Robinson satisfies the qualifications required to serve as a tangible personal property special magistrate.	Yes
5.	<u>Alex Ruden</u> holds MAI, SRA, BCA, ASA, and R-W/AC designations from nationally recognized appraisal organizations and has significant appraisal and valuation experience, including tangible personal property matters. Mr. Ruden’s application materials reflect substantial experience in appraisal practice and valuation analysis sufficient to satisfy the requirements applicable to tangible personal property special magistrates. Based upon the application materials submitted, Mr. Ruden satisfies the qualifications required to serve as a tangible personal property special magistrate.	Yes
6.	<u>Robert Sutte</u> holds MAI and SRA designations from nationally recognized appraisal organizations and possesses substantial experience serving as a special magistrate throughout Florida. Mr. Sutte’s application materials reflect substantial appraisal and valuation experience, including service as a special magistrate in Orange County and several other Florida counties. Based upon the application materials submitted, Mr. Sutte satisfies the qualifications required to serve as a tangible personal property special magistrate.	Yes

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

Pursuant to Rule 12D-9.010(4)(d)1., F.A.C., each selected applicant must complete the current year’s training once offered by the Department of Revenue.