



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

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Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller’s Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

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4. **Termination**

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5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: Camille Bassil AGREED TO this 8th day of July 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



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By: Carl Chrappa
Special Magistrate

Printed Name: Carl Chrappa AGREED TO this 31st day of July 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

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5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: David Taylor
Special Magistrate

Printed Name: DAVID TAYLOR AGREED TO this 7th day of JULY, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. Accountability of Time

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

Special Magistrate will receive invoices in a format specified by the VAB Clerk. Should the VAB Clerk or designee objectively determine on the basis of billings for comparable cases that the billing is not commensurate with services performed, work accomplished or hours expended, Special Magistrate shall adjust billing accordingly.

4. Termination

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

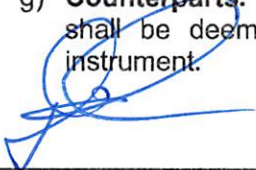
- 5. Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

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- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: DAVID TRONCOSO AGREED TO this 14th day of JULY, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars (\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

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Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

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- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

2/1

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

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2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

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The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

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Email address (preferred):

vab@occompt.com

US Mail:

Deputy Clerk of the VAB
PO Box 38
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: _____

Special Magistrate

Printed Name: _____

Dennis Black AGREED TO this 10 day of 7, 2026

By: _____

VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____

Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____

Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____

AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
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Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

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Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

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Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

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4. **Termination**

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By:  _____
Special Magistrate

Printed Name: Diego Lopez AGREED TO this 1st day of July, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. Accountability of Time

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

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Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

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- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: _____

Special Magistrate

Printed Name: _____

Douglas B. Lawson

AGREED TO this 30th day of July 2026

By: _____

VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____

Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____

Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____

AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

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Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

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- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
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Email address (preferred):
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PO Box 38
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By:  _____
Special Magistrate

Printed Name: Epaminondas Paspallis AGREED TO this 3 day of 8, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

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Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

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- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

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4. **Termination**

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Glen Kemp
Special Magistrate

Printed Name: Glen Kemp AGREED TO this 2nd day of 7, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller’s Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
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IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

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In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

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In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

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Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

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Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

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- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Harvel Gray
Special Magistrate

Printed Name: Harvel W Gray AGREED TO this 12 day of 8, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

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Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

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Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

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Email address (preferred):
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PO Box 38
Orlando, FL 32802-0038

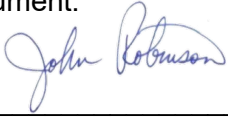
5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: John Robinson

AGREED TO this 2nd day of July, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
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- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

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Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

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Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

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Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

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When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

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4. **Termination**

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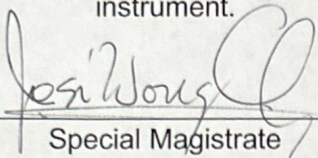
5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: Jose Wong AGREED TO this 11th day of July, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

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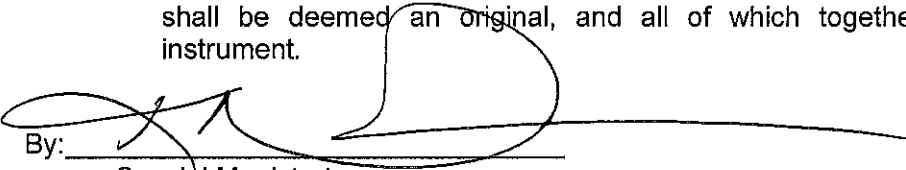
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- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: KAREN WONSETLER AGREED TO this 19 day of JUNE, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

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The Special Magistrate hereby certifies to the VAB:

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- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
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5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Kathryn Edmundson
Special Magistrate

Printed Name: Kathryn Edmundson AGREED TO this 25th day of July, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. Accountability of Time

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

Special Magistrate will receive invoices in a format specified by the VAB Clerk. Should the VAB Clerk or designee objectively determine on the basis of billings for comparable cases that the billing is not commensurate with services performed, work accomplished or hours expended, Special Magistrate shall adjust billing accordingly.

4. Termination

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

- 5. Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

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- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: _____

Special Magistrate

Printed Name: Kelly Johnson

AGREED TO this 19 day of June, 2026

By: _____

VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____

Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____

Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____

AGREED TO this ____ day of ___, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

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Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
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2. Compensation

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The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

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Email address (preferred):

vab@occompt.com

US Mail:

Deputy Clerk of the VAB
PO Box 38
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: LAWRENCE J. GOLISZ AGREED TO this 6 day of 8, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
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- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

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As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

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4. **Termination**

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Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

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6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

Lori Kogan

By: _____
Special Magistrate

Printed Name: Lori Kogan AGREED TO this 22 day of June, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller’s Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

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Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

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Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

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- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Philicia Lloyd
Special Magistrate

Printed Name: Philicia Lloyd AGREED TO this 2nd day of July, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: Richard L Steeves, MAI AGREED TO this 19th day of June, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
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- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

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- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

Special Magistrate will receive invoices in a format specified by the VAB Clerk. Should the VAB Clerk or designee objectively determine on the basis of billings for comparable cases that the billing is not commensurate with services performed, work accomplished or hours expended, Special Magistrate shall adjust billing accordingly.

4. **Termination**

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Robert Busler
Special Magistrate

Printed Name: Robert Busler AGREED TO this 19th day of June, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller’s Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

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4. **Termination**

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Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

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whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Robert Mauer
Special Magistrate

Printed Name: Robert Mauer AGREED TO this 24 day of 6, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

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- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
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2. Compensation

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The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

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US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Robert Sutte
Special Magistrate

Printed Name: ROBERT SUTTE AGREED TO this 5 day of 7, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller’s Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

Special Magistrate will receive invoices in a format specified by the VAB Clerk. Should the VAB Clerk or designee objectively determine on the basis of billings for comparable cases that the billing is not commensurate with services performed, work accomplished or hours expended, Special Magistrate shall adjust billing accordingly.

4. **Termination**

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: _____

Special Magistrate

Printed Name: Roger Crews, Jr

AGREED TO this 30th day of July, 2026

By: _____

VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____

Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____

Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____

AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
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IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

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In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

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Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

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Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

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Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

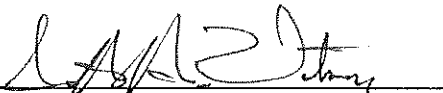
- 5. Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. Miscellaneous.

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- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: 
Special Magistrate

Printed Name: SCOTT H. WATSON AGREED TO this 29th JUNE day of , 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



ORANGE COUNTY SPECIAL MAGISTRATE AGREEMENT

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

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Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

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- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
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- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: _____

Special Magistrate

Printed Name: _____

Terrie Peltier

AGREED TO this 10th day of July 2026

By: _____

VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____

Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____

Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____

AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

Hearings shall take place as directed by the VAB Clerk or appointed designee, and the Board, through its Legal Counsel and Clerk, reserves the right to administer hearing assignments, scheduling, petition reassignment, and related procedural matters necessary to preserve the orderly administration and timely resolution of pending matters.

Special Magistrate shall complete written recommendations for "No-Show" hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

Special Magistrate, upon receiving a public records request relating to a Comptroller contract, shall contact the Comptroller's Office immediately to ensure full compliance with public records laws. Pursuant to Section 119.0701, Florida Statutes, each public agency contract for services must include a provision that requires the contractor to comply with public records laws, specifically to:

- a) Keep and maintain public records required by the public agency to perform the service.
- b) Upon request from the public agency's custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

required by the public agency to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (407) 836-7300, PR@OCCOMPT.COM, OR P.O. BOX 38, ORLANDO, FL 32802-0038.

2. Compensation

In consideration of Special Magistrate performing the above referenced services, the VAB shall compensate the Special Magistrate under the provisions of Section 194.015, Florida Statutes and the Florida Prompt Payment Act, Part VII of Chapter 218, Florida Statutes.

The VAB shall compensate Special Magistrate at a rate of \$155 per hour for time spent conducting hearings and completing recommendations. Special Magistrate is guaranteed a minimum of two hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

The following paragraph will apply to Special Magistrate residing outside of a 60-mile radius of Orange County. The VAB shall compensate at a rate of \$155 per hour with a guaranteed minimum of four hours, per day, when assigned petitions are withdrawn, Special Magistrate deems the petitioner a "No-Show", or hearings are rescheduled for good cause at the start of, or during the hearing.

In the event the Special Magistrate disagrees that the correction and revision should be without additional compensation, the Special Magistrate may address the matter with the VAB Clerk for consideration on a case by case basis.

Invoices will not be paid unless and until all recommended decisions associated with the hearing dates listed on the invoice are completed, excluding any remanded petitions.

Special Magistrate agrees to cure, without additional compensation, all errors, omissions, and other deficiencies in Special Magistrate's work product, services, or materials, including ministerial, mathematical, decision code, and recorded value corrections, and responses to Requests for Reconsideration within seventy-two hours of notice from the Clerk.

As an inducement to hire Special Magistrate, Special Magistrate represents to the VAB that Special Magistrate has sufficient time to, and shall complete each recommended decision within fifteen days of the conclusion of each hearing. The VAB may, in its sole and absolute discretion, apply a late fee of \$100 (the "Late Fee") per day the recommended decision is late. If the Special Magistrate requires additional time to prepare an unusually complex or unique recommended decision, the Special Magistrate shall notify the VAB Clerk in writing and describe the specific reason(s) the recommended decision is unusually complex or unique, and VAB Legal Counsel shall determine whether to grant additional time to complete the recommended decision. The VAB delegates to the VAB Clerk authority to determine whether and to what extent to apply, forego, and release Late Fees.

3. **Accountability of Time**

Special Magistrate shall keep the discussion centered on the subject of the petition. The purpose of the hearing is to listen to the petitioner and PAO representative as they present their evidence. Special Magistrate comments and questions should be relevant to the particular case at hand and to matters already in the record ensuring a fair allocation of time between the Petitioner and the Property Appraiser.

Special Magistrate shall observe a one-hour lunch break when conducting hearings or preparing recommendations for sessions exceeding three and one-half hours. This time shall be automatically deducted from invoices unless the Magistrate receives prior approval from the VAB Clerk, in writing, to apply the time for case-related work.

Special Magistrate shall truthfully and accurately record all time spent serving the VAB, including all log-in and log-out times and the petition number(s) worked on prior to clocking out, in the note section of the time tracking system. In the event the time tracking system is temporarily unavailable, the Special Magistrate may satisfy this requirement by sending the same information by email to vab@occompt.com.

Special Magistrate will receive invoices in a format specified by the VAB Clerk. Should the VAB Clerk or designee objectively determine on the basis of billings for comparable cases that the billing is not commensurate with services performed, work accomplished or hours expended, Special Magistrate shall adjust billing accordingly.

4. **Termination**

Either the VAB, the VAB Clerk, or the Special Magistrate may terminate services of Special Magistrate upon ten days prior written notice. Notice under this Agreement shall be provided to the Special Magistrate at the email address provided in the signed application and to the Deputy Clerk of the VAB at:

Email address (preferred):
vab@occompt.com

US Mail:
Deputy Clerk of the VAB
PO Box 38
Orlando, FL 32802-0038

5. **Records, Confidentiality, and Public Records Compliance.** All records, evidence, notes, draft recommendations, electronic records, and related materials created or received by the Special Magistrate in connection with this Agreement shall be maintained, retained, protected, and transferred in accordance with Chapter 119, Fla. Stat., applicable records retention requirements, and the directives of the Clerk. The Special Magistrate shall promptly return all VAB property and records upon request by the Clerk or upon completion of services. The Special Magistrate shall maintain the confidentiality of all exempt or confidential information and shall use reasonable safeguards to protect all records and taxpayer information from unauthorized access, disclosure, or use.

6. **Miscellaneous.**

- a) **Assignment.** The services to be performed under this Agreement are personal services and may not be assigned, delegated, transferred, or subcontracted without the prior written consent of the VAB.
- b) **Entire Agreement.** This Agreement constitutes the entire agreement between the parties and supersedes all prior negotiations, representations, or agreements,

whether written or oral.

- c) **Amendment.** This Agreement may be amended only by a written instrument executed by both parties.
- d) **Waiver.** The failure of either party to enforce any provision of this Agreement shall not be deemed a waiver of that provision or any other provision.
- e) **Severability.** If any provision of this Agreement is determined to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.
- f) **Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any action arising out of this Agreement shall lie exclusively in the Ninth Judicial Circuit Court in Orange County, Florida.
- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By: Thomas A. Riddle
Special Magistrate

Printed Name: Thomas A. Riddle AGREED TO this 19th day of June, 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____ AGREED TO this _____ day of _____, 2026.



**ORANGE COUNTY
SPECIAL MAGISTRATE AGREEMENT**

1. Performance of Services

The Special Magistrate whose signature appears below has been appointed to perform the services of a Special Magistrate for the Orange County 2026 Value Adjustment Board (the "VAB"). The Special Magistrate agrees to perform his/her services pursuant to the provisions of Sections 194.034 and 194.035, Florida Statutes, applicable provisions of the Florida Administrative Code and Florida law.

The Special Magistrate hereby certifies to the VAB:

- a) that Special Magistrate is fully qualified to perform the functions of a Special Magistrate under the requirements set forth in Section 194.035, Florida Statutes;
- b) that Special Magistrate is not an elected or appointed official or an employee of Orange County;
- c) that Special Magistrate shall not represent a person before the VAB in any tax year during the time he or she shall serve as a Special Magistrate;
- d) that Special Magistrate will successfully complete Department of Revenue training including updated modules and will produce a statement of completion or certificate of completion prior to conducting hearings.

The Special Magistrate further agrees as follows:

Hearings before a Special Magistrate shall be conducted in accordance with Chapter 194, Florida Statutes; the rules promulgated by the Florida Department of Revenue as interpreted by the Legal Counsel to the VAB; and any Local Administrative Procedures set forth by the VAB.

Special Magistrate newly appointed to serve Orange County shall observe two hours of hearings and taking of testimony conducted by a Special Magistrate who previously served Orange County. Special Magistrate shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

Special Magistrate may be required to attend a mandatory orientation session, which will include information on the WebEx application, the Axia VAB software system, hearing schedules and related information. If applicable, Special Magistrate will receive compensation for orientation sessions at a rate of fifty dollars(\$50.00) per hour. Failure of any Special Magistrate to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement.

The Orange County 2026 VAB will provide the petitioner and Property Appraiser with the option to attend virtual hearings via WebEx videoconference. Special Magistrate will be required to conduct hearings in person in the Magnolia Place Building, 109 E. Church

Street, Suite 450, 4th Floor, Orlando, Florida or at the discretion of the VAB Clerk.

Hearings shall begin in September and shall continue consecutively until all cases are heard. Hearings shall be held on Monday through Friday beginning at 8:30 a.m., with the last scheduled hearing beginning at approximately 4:30 p.m. each day. Special Magistrate shall arrive at the hearing site fifteen minutes prior to the scheduled hearing time. Special Magistrate shall also confirm hearing schedules prior to the next business day for any changes affecting scheduled appearances.

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Special Magistrate shall complete written recommendations for “No-Show” hearings during the scheduled hearing time allotment.

When remanding a value assessment, the Special Magistrate shall do so within seventy-two hours after the conclusion of the hearing.

Special Magistrate shall promptly notify the VAB Clerk of any scheduling conflicts so that they may be resolved in a timely manner.

Special Magistrate may not distribute or display business cards or otherwise promote or advertise his or her business while serving as a Special Magistrate for the Orange County VAB.

Special Magistrate shall comply with all applicable federal, state, and local laws, ordinances, rules, and regulations, including without limitation Chapter 194, Fla. Stat., Chapter 112, Fla. Stat., and applicable provisions of the Florida Administrative Code; avoid any conflict of interest or appearance of impropriety; promptly disclose any such conflict to the VAB Clerk, and recuse himself or herself from any affected proceeding; and acknowledges that Special Magistrate is serving as an independent contractor and not as an employee, agent, or representative of the VAB and shall have no authority to bind the VAB.

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- b) Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in this chapter or as otherwise provided by law.
- c) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the public agency.
- d) Upon completion of the contract, transfer, at no cost, to the public agency all public records in possession of the contractor or keep and maintain public records

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Deputy Clerk of the VAB
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- g) **Counterparts.** This Agreement may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one instrument.

By:  _____
Special Magistrate

Printed Name: william Hafner, Sr.

AGREED TO this 30 day of JUNE 2026

By: _____
VAB Chair

Date: _____

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____

THE FOREGOING AGREEMENT, consisting of five (5) pages, including this one, has been reviewed by Aaron Thalwitzer, VAB Legal Counsel and approved as to form.

By: _____
Aaron Thalwitzer
VAB Legal Counsel

Printed Name: _____

AGREED TO this _____ day of _____, 2026.