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MEMORANDUM

TO: Members of the 2019 Orange County Value Adjustment Board and VAB Clerk

FROM: Aaron Thalwitzer, Esq., Board Counsel

RE: Tangible Personal Property Special Magistrate Qualifications

DATE: May 14, 2019

Special Magistrates appointed to hear issues regarding the valuation of tangible personal property ("TPP") for the Orange County Value Adjustment Board ("VAB") must meet the qualifications provided by rule, as follows, in pertinent part:

12D-9.010, F.A.C. -- Appointment of Special Magistrates to the Value Adjustment Board.

(1) In counties with populations of more than 75,000, the value adjustment board shall appoint special magistrates to take testimony and make recommendations on petitions filed with the value adjustment board. Special magistrates shall be selected from a list maintained by the board clerk of qualified individuals who are willing to serve.

...

(4) The special magistrate must meet the following qualifications:

(a) A special magistrate must not be an elected or appointed official or employee of the county.

(b) A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.

(c) During a tax year in which a special magistrate serves, he or she must not represent any party before the board in any administrative review of property taxes.

(d) All special magistrates must meet the qualifications specified in Section 194.035, F.S.

...

3. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraiser's organization with not less than five years' experience in tangible personal property valuation and having received training provided by the department, or with no less than three years of such experience and having completed training provided by the department.

4. All special magistrates shall attend or receive an annual training program provided by the department. Special magistrates substituting two years of experience must show that they have completed the training by taking a written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

(5)(a) The value adjustment board or board legal counsel must verify a special magistrate's qualifications before appointing the special magistrate.

(b) The selection of a special magistrate must be based solely on the experience and qualification of such magistrate, and must not be influenced by any party, or prospective party, to a board proceeding or by any such party with an interest in the outcome of such proceeding. Special magistrates must adhere to Rule 12D-9.022, F.A.C., relating to disqualification or recusal.

The applicants' qualifications are summarized as follows:

1. **Mario de la Guardia** is a member of the American Society of Appraisers and as such is a member of a nationally-recognized appraisal organization. Mr. de la Guardia also possesses more than five years of TPP experience. Therefore, Mr. de la Guardia is qualified to serve as a TPP Special Magistrate.

2. **Pamela Andrea** is a member of the American Society of Appraisers and as such is a member of a nationally-recognized appraisal organization. Ms. Andrea also possesses more than five years of TPP experience. Therefore, Ms. Andrea is qualified to serve as a TPP Special Magistrate.

3. **Edward Weinert** is a member of the American Society of Appraisers and as such is a member of a nationally-recognized appraisal organization. Mr. Weinert also possesses more than five years of TPP experience. Therefore, Mr. Weinert is qualified to serve as a TPP Special Magistrate.

4. **Robert Sutte** holds MAI, SRA, and CRE designations, and as such is a member of a nationally-recognized appraisal organization. Mr. Sutte also possesses more than five years of TPP experience. Therefore, Mr. Sutte is qualified to serve as a TPP Special Magistrate.

5. **John Robinson** holds MAI, CCIM, and AI-GRS designations, and as such is a member of a nationally-recognized appraisal organization. Mr. Robinson also possesses more than five years of TPP experience. Therefore, Mr. Robinson is qualified to serve as a TPP Special Magistrate.

6. **Jack E. West** holds ASA and IPT designations, and as such is a member of a nationally-recognized appraisal organization. Mr. West also possesses more than five years of TPP

experience. Mr. West has previously represented the clients at VAB hearings, and would likely have to recuse himself from hearing past clients' petitions, but this is not disqualifying. Therefore, Mr. West is qualified to serve as a TPP Special Magistrate.

In summary, **Mario de la Guardia, Pamela Andrea, Edward Weinert, Robert Sutte, John Robinson, and Jack E. West** are qualified to serve as TPP Special Magistrates.

Each of the applicants will need to maintain their respective appraising licenses and complete the 2019 training once offered by the Department of Revenue.

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