

NASSAU COUNTY VALUE ADJUSTMENT BOARD

PUBLIC NOTICE

APPLICANTS FOR SPECIAL MAGISTRATES APPRAISER SPECIAL MAGISTRATE ATTORNEY SPECIAL MAGISTRATE

OPPORTUNITIES now exist for appraisers and attorneys who meet the following criteria to serve as **APPRAISER SPECIAL MAGISTRATE** or **ATTORNEY SPECIAL MAGISTRATE** for the **VALUE ADJUSTMENT BOARD, NASSAU COUNTY, FLORIDA**.

1. No special magistrate may be an appointed or elected official or employee of Nassau County.
2. A special magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or the State.
3. No special magistrate may represent a taxpayer before the Board in any tax year during which he or she serves as a special magistrate.
4. An appraisal may not be submitted as evidence to a value adjustment board in any year that the person who performed the appraisal serves as a special magistrate to that value adjustment board.
5. **Appraiser** special magistrates hear all assessed value petitions (tangible, residential, commercial, industrial). An appraiser special magistrate appointed to hear issues regarding the valuation of real estate shall be a state-certified real estate appraiser with not less than five years experience in real 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 including the examination. A special magistrate appointed to hear issues regarding the valuation of tangible personal property shall be a designated member of a nationally recognized appraisers' organization with not less than five years' experience in tangible personal property valuation OR with no less than three years of such experience and having completed training provided by the Department including the examination, pursuant to FS 194.035.
6. An **attorney** special magistrate hears all appeals related to exemptions, Classification, and portability transfer petitions and determinations that a change of ownership, a change of ownership or control, or a qualifying improvement has occurred. Attorney special magistrate must be a member of The Florida Bar with no less than five years' experience in the area of ad valorem taxation 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 including the examination.
7. Appraiser and Attorney special magistrates will be paid. The Board offers a guaranteed minimum for travel time and services.
8. 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 the written examination provided by the department. A special magistrate must receive or complete any required training prior to holding hearings.

9. The duties and requirements summarized above concerning special magistrates are more fully outlined in *Florida Statutes* Section 194.035 and Florida Department of Revenue Administrative Code Rule 12D-9.010.

Application forms are available on the Clerk's website. Qualified individuals wishing to serve may file an application on or before **4:00 p.m. on June 30, 2023**, stating their qualifications.

Clerk Services/BOCC/VAB
76347 Veterans Way
Yulee, FL 32097
Email: VAB@nassauclerk.com
Website: www.nassauclerk.com

Questions may be directed to VAB Clerk, 904-548-4666.