

APPLICATIONS FOR VALUE ADJUSTMENT BOARD SPECIAL MAGISTRATES

Pursuant to Section 194.035, Florida Statutes, the Value Adjustment Board of Sarasota County, Florida, is seeking applications for Special Magistrates to take testimony and make recommendations on petitions filed with the Value Adjustment Board. A Special Magistrate appointed to hear issues of exemptions, classifications and determinations that a change of ownership under s. 193.155(3), a change of ownership or control under s. 193.155(4) or s. 193.155(5) or a qualifying improvement has occurred under s. 193.155(5), shall be a member of the Florida Bar, with not less than five years experience in the area of ad valorem taxation and having received training provided by the Department of Revenue (DOR), or have not less than three years of such experience and be certified by the DOR as having completed the DOR training and examination thereon. A 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 DOR, or have not less than three years of such experience and be certified by the DOR as having completed the DOR training and examination thereon. 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 and having received training provided by the DOR, or have not less than three years of such experience and be certified by the DOR as having completed the DOR training and examination thereon. **There will be a mandatory orientation session for all appointed Special Magistrates on Wednesday, September 16, 2026, from 9:00 a.m. to 12:00 p.m. via Zoom.** A Special Magistrate need not be a resident of Sarasota County. All Special Magistrates appointed must bring and use their personal laptop computers at hearings.

Please submit your resume with a cover letter explaining your experience in Value Adjustment Board proceedings and a sample Recommended Order prepared by you as a Special Magistrate using one of the following methods:

By mail to: Clerk to the Value Adjustment Board, 1 Apex Road, Second Floor, Sarasota, Florida 34240, or, email to: VABClerk@sarasotaclerkandcomptroller.com, or, hand-deliver to: Clerk to the Value Adjustment Board, Sarasota County Administration Center, 1 Apex Road, Second Floor, Sarasota, Florida.

Applications must be received no later than 5:00 p.m. on Friday, July 24, 2026.

The Value Adjustment Board has set the hourly rate for Special Magistrates at \$200.00/hr. for the 2026 Value Adjustment Board season. Once the Special Magistrate arrives at the hearing location, the Special Magistrate is guaranteed a minimum of two (2) hours each day when the assigned petitions for the day are withdrawn or hearings are rescheduled for good cause. All secretarial services and related expenses are to be borne by the appointed Special Magistrates. **Appointments will be made by the Value Adjustment Board at the Organizational Meeting on Wednesday, September 2, 2026, at 10:00 a.m., Sarasota County Administration Center, Commission Chamber, 1 Apex Road, Sarasota.**

Publication Dates: June 28, 2026 and July 12, 2026