

TO: Value Adjustment Board Clerks and Administrators, Clerks of Court, Members of Value Adjustment Boards, Board Attorneys, Special Magistrates, Interested Parties, Property Appraisers, and Tax Collectors
FROM: James McAdams
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**FLORIDA DEPARTMENT OF REVENUE
PROPERTY TAX INFORMATIONAL BULLETIN**

Training for Board Members, Board Attorneys and Special Magistrates

This bulletin is intended to provide additional information and clarification in response to questions about procedures used by value adjustment boards to conduct hearings as required by Chapter 194, Florida Statutes.

Special Magistrates

The Department is required under section 194.035, Florida Statutes, to provide training for special magistrates. This training is for all special magistrates. Special magistrates must present evidence of training to the Board before they hear any petitions, as follows:

Each special magistrate that has five years of experience must receive the training, including any updated modules, before conducting hearings. Special magistrates with five years of experience must provide a statement to the clerk acknowledging they received the training. The acknowledgement statement can be found on the Department's website and must be signed by the special magistrate acknowledging that they have taken the required training modules.

Individuals that have three years of relevant experience and are using the training to substitute for two years of the required experience must complete the training, including any updated modules and examinations, and receive a certificate of completion from the Department before being appointed as special magistrates and conducting hearings. They must also provide a copy of the certificate of completion of the training and examinations, including any updated modules, to the clerk.

Value Adjustment Boards

In a county with a population of 75,000 or less, where the Board has elected not to use special magistrates, either the Board members or the Board's attorney must receive this training before petitions are heard.

This training will be available through the Department's website beginning September 1, 2009.

For More Information

E-mail: VABTraining@dor.state.fl.us

Or

Call: Robin Munroe at 850-488-3332 or Claudia Kemp at 850-488-4436.