

INVITATION TO APPLY FOR 2026
VALUE ADJUSTMENT BOARD
SPECIAL MAGISTRATE
SANTA ROSA COUNTY, FLORIDA

The Value Adjustment Board of Santa Rosa County, Florida, invites all interested parties to submit letters of interest to serve as Special Magistrate for the 2026 Value Adjustment Board.

Special Magistrates may not be elected or appointed officials or employees of Santa Rosa County, Florida but shall be selected from a list of those qualified individuals who are willing to serve as Special Magistrates. Employees and elected or appointed officials of a taxing jurisdiction or of the state may not serve as Special Magistrates.

Special Magistrates are required to have at least 5 years of experience OR 3 years of experience and have completed training provided by the Department of Revenue. A Special Magistrate appointed to hear issues of exemptions and classifications shall be a member of The Florida Bar with experience in the area of ad valorem taxation; a Special Magistrate appointed to hear issues regarding the valuation of real estate shall be a state certified real estate appraiser with experience in real property valuation; and 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 experience in tangible personal property valuation.

Training provided by the Department of Revenue is required for the following:

- All special magistrates prior to conducting any 2026 VAB hearing.
- VAB members or VAB attorneys in counties with a population less than 75,000 that do not use special magistrates. (Please note: Santa Rosa County has a population in excess of 75,000)
- Individuals who are otherwise qualified have at least three years but less than five years of relevant experience and want to be considered for appointment as a special magistrate must take the exam.

The department shall provide and conduct training for special magistrates at least once each state fiscal year in at least five locations throughout the state. Such training shall emphasize the department's standard measures of value, including the guidelines for real and tangible personal property. A person who has 3 years of relevant experience and who has completed the training provided by the department under this subsection may be appointed as a special magistrate. The training shall be open to the public. The department shall charge tuition fees to any person attending this training in an amount sufficient to fund the department's costs to conduct all aspects of the training. The department shall deposit the fees collected into the Certification Program Trust Fund pursuant to s. 195.002 (2).

More information from the Department of Revenue on required training may be obtained at http://floridarevenue.com/property/Pages/VAB_Training.aspx.

Special Magistrates need not be a resident of Santa Rosa County. Special Magistrates may not represent a person before the Santa Rosa County Value Adjustment Board in any tax year during which he or she serves as a Special Magistrate.

Rate of pay shall be determined by the Value Adjustment Board. Applicants are asked to submit their proposed hourly rate of pay with their letter of intent including charges and/or reimbursement for travel arrangements (if any), minimum hours (if any), etc. All interested parties shall submit their letter of interest, with all required qualifying documents (including proof of training), experience, and proposed hourly rate of pay to this office no later than **July 31, 2026 at 4:30 p.m.** (in the office). Please make sure all qualifications, supporting documents, and work experience are documented in your resume. Letters of interest received after the deadline will not be eligible. Letters of interest shall be emailed to Amanda Pierce at piercea@santarosaclerks.com or submitted to the address below:

Honorable Clerk Jason D. English, Esq.
Value Adjustment Board
Attn: Board Support Services (Amanda Pierce)
Santa Rosa County, Florida

Mailing Address: 6495 Caroline Street,
Milton, Florida 32570

If further information is needed, please call Amanda Pierce at 850-983-1832 or email at piercea@santarosaclerk.com. Santa Rosa County reserves the right to waive any informality or to reject any and all submittals.