

## PUBLIC NOTICE

### **Applicants For: Attorney Special Magistrate Appraiser Special Magistrate**

Opportunities now exist for attorneys and appraisers who are licensed in the State of Florida and meet the following criteria to serve as an ATTORNEY SPECIAL MAGISTRATE or an APPRAISER SPECIAL MAGISTRATE for the 2026 tax cycle for the Value Adjustment Board of Broward County. Compensation has been established at \$125.00 per hour with a minimum guarantee of two hours.

- 1) Special Magistrate must not be an elected or appointed official or employee of the county.
- 2) Special Magistrate must not be an elected or appointed official or employee of a taxing jurisdiction or of the State.
- 3) Special Magistrate appointed to hear issues regarding the valuation of real estate shall be a state-certified real estate appraiser with no less than 5 years experience in real property valuation. However, if the Special Magistrate has completed the Department of Revenue training, including the examination, then the Special Magistrate must have no less than 3 years experience in real property valuation.
- 4) Special Magistrate appointed to hear issues regarding the valuation of tangible personal property must be a designated member of a nationally recognized appraiser's organization with no less than 5 years experience in tangible personal property valuation. However, if the Special Magistrate has completed the Department of Revenue training, including the examination, then the Special Magistrate must have no less than 3 years experience in tangible personal property valuation.
- 5) Special Magistrate appointed to hear issues of exemptions, classifications, and portability assessment difference transfers, change of ownership or control, or a qualifying improvement determination, must be a member of The Florida Bar in good standing with no less than 5 years experience in the area of Ad Valorem taxation. However, if the Special Magistrate has completed the Department of Revenue training, including the examination, then the Special Magistrate must be a member of The Florida Bar in good standing with no less than 3 years experience in the area of Ad Valorem taxation.
- 6) Applicant may not represent any party before the Value Adjustment Board in any tax year during which he/she serves as a Special Magistrate.
- 7) A special magistrate need not be a resident of the county in which he or she serves.
- 8) Applicant must be able to quickly complete recommendations via use of a computer.

The Broward County Value Adjustment Board invites qualified attorneys and appraisers to submit official applications to serve as Special Magistrates. **PLEASE NOTE** that resumes or other documents **CANNOT BE USED IN LIEU** of an application form. If an application form is not submitted, applicants will be automatically disqualified. Based on review and evaluation of the application, a list of Attorney Special Magistrates and Appraiser Special Magistrates will be established and appointed by the Value Adjustment Board.

Applications can be downloaded from the website:

[www.broward.org/VAB/Pages/Welcome.aspx](http://www.broward.org/VAB/Pages/Welcome.aspx) or by contacting Adrian Graham-Cooper, at 954-357-7300.

Broward County is an equal opportunity employer and provider of services.

Section 194.035, *Florida Statutes* and Rule 12D-9.010, *Florida Administrative Code* apply.

**APPLICATIONS MUST BE RECEIVED BY THE VALUE ADJUSTMENT BOARD BY 5:00 P.M. ON  
April 13, 2026, TO BE CONSIDERED.**