

VAB Special Magistrate for Valuation of Tangible Personal Property**1. SCOPE OF SERVICES**

- 1.1. Provide Special Magistrate services for the Lake County Value Adjustment Board (VAB) as provided for in Section 194.035(1), Florida Statutes and in accordance with Chapter 12D-9 Florida Administrative Code.
 - 1.1.1. The Special Magistrate shall conduct hearings and make recommendations to the VAB on issues involving the valuation of tangible personal property. The Board may act upon those recommendations without further hearing.
 - 1.1.2. The Special Magistrate shall complete the assigned hearings and provide written recommendations to the VAB Clerk within ten (10) business days of each hearing.
 - 1.1.3. In the event the Special Magistrate does not provide their recommendations to the VAB Clerk within ten (10) business days of the hearing, the VAB or the VAB Clerk may impose a penalty of \$100 for each day a written recommendation is late. In the event that the services provided does not conform to the specifications, the County reserves the right to terminate the contract and will not be responsible to pay for any such service.
 - 1.1.4. No Special Magistrate shall be permitted to represent a person before the Board in any tax year during which he or she has served that Board as a Special Magistrate.

2. QUALIFICATIONS

- 2.1. The 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 at least five (5) years' experience in tangible personal property valuation.
- 2.2. The Special Magistrate is not required to be a resident of Lake County.
- 2.3. Employees and elected or appointed officials of a taxing jurisdiction or of the State may not serve as a Special Magistrate.
- 2.4. The Special Magistrate must have received training provided by the Department of Revenue.

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