

## 2021 Special Magistrate Orientation Recap

### Deadlines for Recommendations and Penalties for Late Completion

After each hearing, it is the responsibility of the Special Magistrate to complete the corresponding recommended decision (“recommendation”) and submit each completed recommendation to Value Adjustment Board (VAB) Administration for VAB Legal Counsel’s review and approval **within 10 business days after the corresponding hearing**. Please complete and submit your recommendations within the appropriate time frame to allow VAB Administration to provide recommendations to the petitioner and the Property Appraiser’s Office (“PAO”) in a timely manner and in compliance with Section 12D-9.007(10), F.A.C. and Section 12D-9.030(2), F.A.C. All Special Magistrates MUST notify VAB Legal Counsel and VAB Administration of any anticipated delay. VAB Legal Counsel and VAB Administration are sensitive to personal situations that occasionally may cause delay in the completion and submission of recommendations; please communicate with VAB Legal Counsel ([holly@cosbylaw.com](mailto:holly@cosbylaw.com)) and VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with regards to any delays. Before proceeding, please email VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with the following in the Subject line: “Services and Deadlines – GOT IT!!”

### REFERENCE: CONTRACT, SECTION ONE: SERVICES (relevant portion included below)

1.1 SPECIAL MAGISTRATE shall perform professional services to the BOARD as a Special Magistrate pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10. SPECIAL MAGISTRATE’S services shall include, but not be limited to the following:

b. **Making recommendations, which include findings of fact and conclusions of law, to the BOARD within ten (10) business days of each hearing date assigned to that SPECIAL MAGISTRATE.** Failure of any SPECIAL MAGISTRATE to substantially comply with this requirement shall be considered detrimental to the VAB process, and cause for termination of this Agreement. **Notwithstanding the foregoing, SPECIAL MAGISTRATE’S invoicing shall be reduced by One Hundred Fifty Dollars (\$150.00) per day (hereinafter referred to as “PENALTY”) for each day that SPECIAL MAGISTRATE fails to complete recommendations pursuant to the time requirements set forth in this Section 1.1(b).** The PENALTY shall not apply to instances where SPECIAL MAGISTRATE **provides the Value Adjustment Board (VAB) Clerk with a written explanation of good cause for any delay beyond the expiration of the time requirements set forth in this Section 1.1(b), which shall be accompanied by supporting evidence, if necessary.** The notice period set forth in Section 3.2 herein shall not apply to the BOARD’S right to assess any PENALTY pursuant to this Section 1.1(b).

### Required Magistrate Training and Pass Corresponding Exam

The Department of Revenue (DOR) Magistrate Training and corresponding exam are not available until July or August. Each Special Magistrate desiring to serve the Lee County VAB must complete the DOR Magistrate Training and pass the corresponding exam every year. Once the passing exam certificate is received from the DOR, please email your signed certificate to VAB Administration in order to become

eligible to hold hearings in Lee County and for VAB Legal Counsel to complete your "After Training" compliance packet.

**REFERENCE: CONTRACT, SECTION ONE: SERVICES (relevant portion included below)**

1.1 SPECIAL MAGISTRATE shall perform professional services to the BOARD as a Special Magistrate pursuant to Chapter 194, Florida Statutes and Florida Administrative Code Sections 12D-9 and 12D-10. SPECIAL MAGISTRATE'S services shall include, but not be limited to the following:

d. Special Magistrates shall complete the required Department of Revenue training pursuant to Section 194.035, Florida statutes, shall pass any corresponding exam(s) offered by the Department of Revenue and shall provide proof of passing said exam(s) to the VAB Clerk. Newly selected Special Magistrates without previous VAB Special Magistrate experience will also observe two (2) hours of hearings and taking of testimony conducted by an experienced VAB Special Magistrate. SPECIAL MAGISTRATE shall be responsible for all costs associated with the required observation and the required training pursuant to Section 194.035, Florida Statutes and Florida Administrative Code Sections 12D-9.

[Axia Log in – Usernames and Password](#)

As soon as the first hearing agenda is received, all Special Magistrates must log into Axia and make sure there are no password problems, to ensure a smooth transition into the upcoming VAB session. This will prevent any technological issues at the beginning of the first hearing which would extend and delay the hearing schedule for the day. Please email VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with any issues. An Example of the "Forgot your password?" link is located below. VAB Administration no longer has the ability to reset passwords. If you do not remember your password, or your most recent password does not work, click the "Forgot your password?" link on the log in screen of Axia to reset your password. You will receive an email at the email address registered to your Axia account, that will contain a link allowing you to reset your password. Before proceeding, please email VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with the following question and correct answer to the following question: Does VAB Administration have the ability to reset passwords in Axia for VAB Special Magistrates?

The screenshot displays the Axia web interface with three main sections:

- FILE A NEW PETITION:** Includes a green plus icon and a list of two categories: 1. The taxpayer objects to the Property Appraiser's value assessment of the taxpayer's real or personal property. 2. The taxpayer's application for any of the following exemptions or special use classifications is denied: homestead exemption, any other tax exemption as provided by Chapter 196, Florida Statutes or any special use classification as provided by Chapter 193, Florida Statutes. A button at the bottom reads "Click to Begin Filing A Petition Now".
- CHECK PETITION STATUS:** Features input fields for "Transaction #:" and "Password:", a "Log In" button, and a blue "Forgot your password?" link.
- AGENT, MAGISTRATE, PROPERTY APPRAISER, VAB ATTORNEY, OR VAB MEMBER ACCESS:** Features input fields for "Username:" and "Password:", a "Log In" button, and a blue "Forgot your password?" link. This link is highlighted with a green rectangular box.

### Confirm "Before" Values in Axia

At the beginning of each hearing, open the petition record in Axia and confirm that the "Before" values in Axia match the "Before" values to which the PAO representative testifies. If there is a discrepancy in "Before" values, Special Magistrates must clarify, on the record, the value that the PAO is defending at the hearing, INCLUDING INFORMATION ON CLASSIFICATION OR EXEMPTION ISSUES FOR THE PROPERTY OR PROPERTY OWNER WHICH WOULD AFFECT THE VALUE. Please be sure to ASK if there are any classification or exemption issue which would affect the value of the subject parcel. Below are examples from previous year's petition records. If there is a difference in "Before" values (Axia/TRIM vs. value defended by the PAO), the text does not come through in RED font on the Special Magistrate's screen in Axia. However, it is still evident the values are different and should be questioned and verified with the PAO Representative, on the record, during the hearing. This usually happens when petitions are filed in Axia prior to the PAO IT Team downloading current value information into Axia. The VAB Clerk can make the appropriate adjustments so the petition record reflects the correct values, as long as the values are verified with the PAO on the record, during the hearing. Before proceeding, please email VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with the following in the Subject line: "Confirm Values – GOT IT!!"

Property Values		
	Trim	Before
Market Value	<b>\$1,963,130.00</b>	2,459,500.00
Assessed Value	\$1,954,013.00	1,954,013.00
Exemption Value	\$0.00	.00
Taxable Value	\$1,954,013.00	1,954,013.00

Property Values		
	Trim	Before
Market Value	<b>\$876,900.00</b>	603,422.00
Assessed Value	<b>\$786,946.00</b>	512,124.00
Exemption Value	\$0.00	.00
Taxable Value	<b>\$786,946.00</b>	512,124.00

Property Values		
	Trim	Before
Market Value	<b>\$191,400.00</b>	172,260.00
Assessed Value	<b>\$40,638.00</b>	62,373.00
Exemption Value	\$0.00	.00
Taxable Value	<b>\$40,638.00</b>	62,373.00

Property Values		
	Trim	Before
Market Value	<b>\$10,427,381.00</b>	9,624,312.00
Assessed Value	<b>\$10,427,381.00</b>	9,078,201.00
Exemption Value	\$0.00	.00
Taxable Value	<b>\$10,427,381.00</b>	9,078,201.00

Property Values		
	Trim	Before
Market Value	<b>\$392,040.00</b>	195,165.00
Assessed Value	<b>\$392,040.00</b>	190,494.00
Exemption Value	\$0.00	.00
Taxable Value	<b>\$392,040.00</b>	190,494.00

Property Values		
	Trim	Before
Market Value	<b>\$898,770.00</b>	449,205.00
Assessed Value	<b>\$898,770.00</b>	438,455.00
Exemption Value	\$0.00	.00
Taxable Value	<b>\$898,770.00</b>	438,455.00

Property Values		
	Trim	Before
Market Value	<b>\$1,944,872.00</b>	1,020,633.00
Assessed Value	<b>\$1,944,872.00</b>	1,020,633.00
Exemption Value	\$0.00	.00
Taxable Value	<b>\$1,944,872.00</b>	1,020,633.00

### Exemptions and Cap Values Check

Exemptions that did not calculate properly for “Granted” or “Granted in Part” recommendations require revisions to be made to the recommendation **before** the Final Meeting. Please be aware of any cap values and any additional exemptions for proper calculation of the “After Values” and be sure to reflect applicable cap values and additional exemptions in the recommendations. All cap values and exemptions should be discussed and confirmed with the PAO on the record, during the hearing.

### Deadlines for Invoices

VAB Administration cannot timely compensate a Special Magistrate for services if invoices are not submitted on a timely basis. VAB Administration monitors all revenues and expenses throughout the VAB session to ensure there are enough funds to pay for VAB expenses. If there are an influx of delayed invoices received at the end of the VAB session, the VAB may not have enough funds to pay all delayed invoices until after the Final Meeting, when additional funds are requested and approved. Please do not wait until the end of the VAB session to submit your invoices to VAB Administration. Before proceeding, please email VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with the following in the Subject line: “Invoice Deadlines – GOT IT!!”

### **REFERENCE: CONTRACT, SECTION FOUR: METHOD OF BILLING AND PAYMENT (relevant portion included below)**

4.1 SPECIAL MAGISTRATE will maintain a detailed record of time for his/her work under this Agreement, to include hearing date, time spent hearing each petition on said date and time spent providing services after each hearing date in order to complete recommendations for each petition on said hearing date. SPECIAL MAGISTRATE shall submit an invoice for each assigned hearing date, in the format specified or accepted by the BOARD, immediately upon completion of recommendations to the BOARD for petitions heard on each hearing date. All invoices shall be submitted directly to Clerk's Finance at the mailing address or email address provided by the Clerk of the Board. Invoices will not be paid unless and until all recommendations for the corresponding hearing dates are completed correctly, excluding any remands for the same. All invoices shall be signed and certified by SPECIAL MAGISTRATE as being accurate. **In no event shall SPECIAL MAGISTRATE submit any invoice later than thirty (30) calendar days after the corresponding hearing date.**

4.2 SPECIAL MAGISTRATE acknowledges that each invoice must be reviewed and approved by the BOARD or its designee. Should the BOARD or its designee determine that the invoice is not commensurate with services performed, work accomplished, hours allotted pursuant to this Agreement or hours extended, the Clerk to the BOARD will contact SPECIAL MAGISTRATE in order to resolve any issues or concerns. SPECIAL MAGISTRATE shall be entitled to payment of any portion of an invoice not in dispute and/or which is approved pursuant to Section 2.2 herein, if applicable.

### Recommendation Time: Double Hearing Time

VAB Administration and VAB Legal Counsel expect that all Special Magistrates be paid for their time and services. Spending more than double hearing time on recommendation development and completion is permitted, however, it is only billable as **ALL** of the following criteria are met:

1. Contact VAB Legal Counsel via email for prior WRITTEN approval,
2. Document the reason for the extended time on the invoice(s) submitted to VAB Administration, and
3. Document the date the written approval was granted by VAB Legal Counsel on the invoice submitted to VAB Administration.

<b>2</b>	Explain below if the total hours to "Prepare Recommendations" (Sum lines 2-7) is greater than two (2) times the number of hours to conduct hearings:
	<b>3</b>
	VAB Designee Written Approval of Recommendation Time Exceeding 2 x Hearing Time: (Date)

### REFERENCE: CONTRACT, SECTION TWO: FEES (relevant portion included below)

2.2 ...Any time required for research and preparation beyond the hours required to conduct hearings shall not exceed two (2) times the number of hours required for the respective hearings without documentation of the need for such additional hours and written approval from a VAB designee for any such additional hours.

### Billable Time/Minimal Billable Time

If a Special Magistrate is physically present in the hearing room during any discussions between the PAO and the Petitioner regarding a resolution, settlement, or withdrawal of petition, **all** of that time IS BILLABLE. The "one (1) hour rule" set forth in the Special Magistrate contract does not apply in that situation. Additionally, if a Special Magistrate is waiting in the hearing room from [example: 9:00AM – 12:00PM] for the outcome of a conference between the PAO and the Petitioner, the Special Magistrate is permitted to bill the full three hours, plus travel time, if applicable, even if the parties agree to settle or withdraw the petition(s) at issue. In the aforementioned scenario, there would be no invoiced time for recommendation development or completion, as no hearing was held, but all Special Magistrate wait time in the hearing room, as referenced in the aforementioned scenario, is billable.

If a Special Magistrate is not notified prior to 5:00 PM on the previous day, that all of the hearings scheduled for the next business day were withdrawn, one (1) hour may be invoiced for the day that all petitions were withdrawn and hearings were cancelled. Travel time may only be billed in this scenario if a Special Magistrate is notified that all hearings have been cancelled on the day of said cancelled hearings, after the Special Magistrate has commenced travel to Lee County.

**REFERENCE: CONTRACT, SECTION TWO: FEES (relevant portion included below)**

2.1 .... SPECIAL MAGISTRATE shall be paid a minimum of one (1) hour for each day he/she is scheduled to serve as Special Magistrate and is physically present at the Lee County Administration East Building. Minimum payment will not be applicable, if all originally scheduled petitions have been withdrawn or re-scheduled prior to 5:00 p.m. on the previous day.

**Annual Application Process and Requirements**

Each VAB session is a new contract term for a new appointment. Every new and returning Special Magistrate wanting to serve the Lee County VAB are required to follow the same application process. Beginning with the 2022 VAB Session, returning Special Magistrates, with at least three years of continued service and with no lapse in service, will no longer be required to submit letters of recommendation. Before proceeding, please email VAB Administration ([infovab@leeclerk.org](mailto:infovab@leeclerk.org)) with the answer to the following question: How many letters of recommendation must a new applicant, or a returning applicant with a lapse in service, provide with their application submission?

**“Along with your application, please provide two letters of recommendation (for new or returning applicants with lapse in service), an updated resume, a copy of your current license(s)/proof of memberships and letter of interest in order to ensure that the VAB has the most current information regarding your credentials.”**

All Special Magistrate applicants are required to provide a complete application packet, including all requested and required supplemental documentation, without the assistance of VAB Legal Counsel or VAB Administration.