

## SPECIAL MAGISTRATES LIST for 2020 PETITIONS

As described in section 194.035(1), Florida Statutes  
Prepared as of December 15, 2020

NOTE: This list contains and relies on magistrates' credential information from the clerks of the value adjustment boards. The clerks supplied this information in response to a November 2020 survey on special magistrates who are contracted to hear 2020 petitions. The Property Tax Oversight Technical Assistance unit keeps this list up-to-date. Special magistrates' addresses and some phone numbers are available by request through VAB@floridarevenue.com. The Department of Revenue does not certify or approve special magistrates as qualified to hear cases on behalf of county value adjustment boards. The Department of Revenue has not validated the information on this list and makes no assurances as to whether any magistrate has any of the indicated credentials.

### Attorney Exemption and Classification Petitions

Last Name	First Name	County	County	County	County	County	County
Abrams	Perla	Miami-Dade					
Arora	Radhika	Broward					
Azam	Asima	Orange					
Baker-Young	Elizabeth	Flagler					
Banks	Roshawn	Broward					
Bedsole	James	Nassau					
Bendeck	Odette	Palm Beach					
Birnholz	Standford	Broward					
Carlin	Lee	Duval	St. Johns				
Chadwell	Ellen	Collier	Hendry	Lee			
Garcia	Raul	Miami-Dade					
Grace-Jones	Dawn	Broward	Orange				
		Orange					
Haynes Davis	Joseph	Bay	Brevard	Citrus	Hernando	Lee	Marion
		Pasco	Sarasota	St. Johns	Sumter	Volusia	
Hoepker	Todd	Lake	Orange				
Johnson	Andrea M.	Polk	Manatee	Pasco	Hillsborough		
Luzim	Ronald	Broward					
Matthews	Larry A.	Escambia	Okaloosa	Walton			
		Escambia					
Mazur	Davia Odell	Broward	Miami-Dade	Palm Beach			
Miller	Glenn	Miami-Dade					
Moore	Lisa	Manatee					
Morrell	Eduardo	Highlands	Pasco	Polk			
Murphy	Will	Broward					
Parwani	Rinky	Brevard	Manatee	Monroe	Seminole		
Pelletier	Claudette	Brevard	Indian River	Miami-Dade			
Rutland	Lori L.	Hillsborough	Osceola	Pasco	Polk	Sarasota	
Samaha	Charles M.	Hillsborough	Pasco				
Sanders	M. Paul	Clay					
Schmidt	David W.	Broward	Martin	Palm Beach	St. Lucie		
Smith	Jonathan	Duval					

Last Name	First Name	County	County	County	County	County	County
Taylor	Matthew	Palm Beach	St. Lucie				
Trentelman	John	Marion					
Tukdarian	Thomas	Citrus	Orange	Osceola	Seminole		
Van Loon	David	Monroe					
Walker	Laura	Manatee	Sarasota				
Willner	Robin I.	Broward	Miami-Dade				
Wonsetler	Karen	Brevard	Orange				
Young	Elizabeth	Alachua	Brevard	Hillsborough	Pasco	Polk	St. Johns
		Sumter					

**Designated Member of a Nationally Recognized Appraisers' Organization  
Tangible Personal Property Petitions**

Last Name	First Name	County	County	County	County	County	County
Haynes Davis	Joseph	Polk					
Andrea	Pamela	Duval	Indian River	Nassau	Orange	Osceola	Palm Beach
		Pasco	Seminole	St. Lucie	Volusia		
Behm	Jim	Polk					
Carter	Reginald	Alachua	Brevard	Duval	Flagler	Marion	St. Johns
de la Guardia	Mario	Miami-Dade					
Fleri	Edgar L.	Citrus	Hernando				
Golicz	Lawrence	Citrus	Orange				
Gray	Harvel W.	Broward	Palm Beach				
Hicks	Robert	Polk	Hernando	Polk			
Jaeger	William N.	Miami-Dade					
Jamir	Stephen	Hernando					
Krueger	Kyle	Nassau					
Love	Robert	Alachua					
Marshall	Steven	Escambia	Okaloosa	Walton			
Nystrom	Steven	Hendry	Hernando	Highlands	Lee	Manatee	Monroe
		Pasco	Polk				
Pelletier	Mark	Collier					
Robinson	John	Alachua	Citrus	Hernando	Lake	Sarasota	Volusia
Ruden	Alexander	Clay	Orange				
Salas	Marcos	Marion					
Steeves	Richard L	Hernando					
Sutte	Robert	Brevard	Citrus	Lake	Polk	Volusia	
Terrana	Donald	Hernando					
Weinert	Edward	Charlotte	Martin	Orange	Sarasota		

**State Certified Real Estate Appraiser  
Valuation Petitions**

Last Name	First Name	County	County	County	County	County	County
Akers	James	Palm Beach					
Albright	Stephen	Marion					
Alvarez	Pedro M.	Miami-Dade					
Amoedo III	Andres	Miami-Dade					
Armada	Alberto J.	Miami-Dade					
Autrey	Terry L.	Broward	Martin	Palm Beach			
Barfield	Edwin	Orange	Osceola				
Bass	Richard	Sarasota					
Behm	James	Pasco	Sarasota	Seminole			
Black	Dennis	Lee					

Last Name	First Name	County	County	County	County	County	County
Boorse	Gerald	Duval					
Boyle	Stephen	Brevard					
Brown	Gregg A.	Broward					
Burbridge	C. David	Duval					
Busler	Robert	Palm Beach					
Callaway	Robert	Palm Beach					
Cammarata	Stephane	Martin					
Canellas	Jorge Luis	Broward					
Carlson	C William	Lee					
Carter	Reginald	Brevard	Duval	Flagler	St. Johns		
Chapin	David	Palm Beach					
Conway	David G.	Broward	Palm Beach				
de Laurier	Edward	Duval					
Delgado, Jr.	Leonardo	Miami-Dade					
Dube	Lorraine	Broward	Collier	Hillsborough	Sarasota		
Edmonson	Elie	Miami-Dade					
Fernandez	Angel	Miami-Dade					
Fleri	Edgar	Lee	Orange				
Frame	Robert	Orange					
Friedman	Wendy	Broward					
Gallion	Robert M.	Broward					
Gobel	Carlos D.	Miami-Dade					
Golicz	Lawrence J.	Orange					
Gonzalez Jr.	G. Adrian	Broward	Miami-Dade				
Gray	Harvel W.	Miami-Dade					
Greenberg	Joel B.	Broward					
Griffin	Daniel	Palm Beach					
Harris	Richard L.	Hillsborough	Pasco				
Harrison	Lillian A.	Miami-Dade					
Hearn	Joy	Broward	Pasco				
Hicks	Robert	Hillsborough	Manatee	Pasco	Sarasota		
Hollis	Caleb	Duval					
Hollis, Jr.	Austin	Duval					
Holman	Carolyn M.	Hillsborough					
Humphrey	David	Bay					
Hunter Jr.	Robert N.	Martin	Palm Beach	St. Lucie			
Icabalceta	Oscar	Miami-Dade	Orange				
Jamir	Stephen	Hillsborough	Orange				
Jane	Ena	Broward	Miami-Dade				
Johnson	Kelly	Orange					
Johnson	Steven D.	Miami-Dade					
Kavanagh	Michael J	Broward					
Kern	Michael J	Broward	Orange				
Krueger	Kyle	Duval					
Lago	Mark	Miami-Dade					
Lemonde	David	Lee					
Leserra	Albert	Orange					
Lloyd	Philicia	Broward	Orange	Sarasota			
Lopez	Diego R.	Miami-Dade	Orange				
Lopez	Oxdiel	Miami-Dade					
Loss	David	Sarasota					
Love	Robert	Marion					

Last Name	First Name	County	County	County	County	County	County
Marder	Sherry	Palm Beach	Sarasota				
Marino	John	Duval					
Marshall	Steven	Okaloosa	Santa Rosa				
Martin	Michael	Broward	Palm Beach				
McDaniel	Robert	Broward					
McGinley	Michael	Hendry	Lee				
McQueen	John	Charlotte	Sarasota				
Mesner	Robert L	Broward	Palm Beach				
Michael	Ezekiel Jeff	Miami-Dade					
Milliken Jr.	James M.	Martin					
Mullen, Jr.	Hank	Duval					
Neil	Stephen	Indian River	St. Lucie				
Newell	Billie	Lee					
Nystrom	Steven L.	Charlotte	Hendry	Hillsborough	Lee	Pasco	Sumter
O'Donnell	Judith F	Broward					
Ortega	Jose A.	Miami-Dade					
Pelletier	Mark	Collier					
Peltier	Terrie	Brevard	Broward	Hillsborough	Martin	Orange	Osceola
		Sarasota	St. Lucie				
Pena	Adrian	Miami-Dade					
Petrole	Joseph	Miami-Dade					
Porcaro	Steven A.	Hillsborough					
Riddle	Thomas	Orange					
Riley	James L.	Miami-Dade					
Robinson	John	Hillsborough	Lake	Sarasota	Seminole	Sumter	Volusia
Roper	Paul	Seminole					
Sarley	Donald	Palm Beach					
Scherer	Robert	Palm Beach					
Schmidt	Stephen	Palm Beach					
Scola	Louise	Broward					
Sehr	Scott	Broward					
Sevilla	Sergio Rodrigo	Miami-Dade					
Smalley	Lee	Miami-Dade					
Smith	Janice M.	Hillsborough					
Spool	Philip G.	Miami-Dade					
Steeves	Richard L.	Brevard	Broward	Hillsborough	Orange	Osceola	Sarasota
		Volusia					
Suppelsa	Sharon L	Broward					
Sutte	Robert	Brevard	Hillsborough	Lake	Marion	Osceola	Seminole
		Volusia					
Talbot	Kevin	Monroe					
Tarkoe	Zillah L	Broward	Miami-Dade	Palm Beach			
Taylor	David	Orange					
Taylor	Dwayne	Orange					
Terrana	Donald J.	Hillsborough					
Toro II	James	Clay					
Troncoso	David	Broward					
Twist	Gary	Miami-Dade					
Valencia	Jofre	Miami-Dade					
Ward	Mel	Duval	St. Johns				

Last Name	First Name	County	County	County	County	County	County
Watson	Scott	Broward	Collier				
Weinert	Edward	Broward					
Willson	D. Robert	Martin					
Wong	Jose	Broward	Orange	Sarasota			
Young	Juliana	Indian River					