

SPECIAL MAGISTRATES LIST for 2024 PETITIONS

As described in section 194.035(1), Florida Statutes

Prepared as of November 25, 2024

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 2024 survey on special magistrates who are contracted to hear 2024 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					
Azam	Asima	Orange					
Baker	Elizabeth	Alachua					
Chadwell	Ellen T.	Charlotte	Collier	Hendry	Highlands	Lee	
Frey	Matthew	Orange					
Garcia	Raul	Miami-Dade					
Grace-Jones	Dawn	Miami-Dade					
Haynes Davis	Joseph	Bay	Brevard	Citrus	Collier	Duval	Escambia
		Hernando	Hillsborough	Indian River	Lee	Leon	Marion
		Nassau	Okaloosa	Palm Beach	Pasco	Pinellas	Polk
		Santa Rosa	Sarasota	St. Johns	Walton		
		Lake	Orange				
Hoepker	Todd	Hillsborough	Manatee	Pasco	Pinellas	Polk	Sumter
Johnson	Andrea	Palm Beach					
Mazur	Davia	Duval					
McGowan	Johnathan	Miami-Dade					
Miller	Glenn	Brevard	Manatee	Monroe	Seminole		
Parwani	Rinky	Brevard	Indian River				
Pelletier	Claudette	Miami-Dade					
Rodriguez	Ivette	Hillsborough	Pasco	Pinellas	Sarasota		
Rutland	Lori	Hillsborough	Pasco	Pinellas			
Samaha	Charles	Clay					
Sanders	M. Paul	Martin	Orange	Palm Beach	St. Lucie		
Schmidt	David W.	Duval					
Smith	Jonathan	Citrus					
Taylor	David	Martin	Palm Beach	St. Lucie			
Taylor	Matthew	Marion					
Trentelman	John	Brevard	Hillsborough	Orange	Polk		
Tukdarian	Thomas	Monroe					
Van Loon	David	Hernando	Hillsborough	Pinellas	Sarasota		
Walker	Laura	Brevard	Orange				
Wonsetler	Karen	Brevard	Flagler	St. Johns	Pasco	Polk	
Young	Elizabeth						

Last Name	First Name	County	County	County	County	County	County
Designated Member of a Nationally Recognized Appraisers' Organization Tangible Personal Property Petitions							
Last Name	First Name	County	County	County	County	County	County
Andrea	Pamela	Bay	Duval	Indian River	Leon	Nassau	Orange
		Osceola	Palm Beach	Pasco	Polk	Seminole	St. Lucie
Carter	Reginald	Brevard	Duval	Flagler	St. Johns		
Haynes Davis	Joseph	Osceola					
de la Guardia	Mario	Miami-Dade					
Hoepker	Todd M.	Osceola					
Holman	Carolyn	Hillsborough	Pinellas				
Jaeger	William N.	Miami-Dade					
Marshall	Steven L.	Citrus	Escambia	Hendry	Highlands	Highlands	Lee
		Monroe	Okaloosa	Pasco	Pinellas		
Nystron	Steven L.	Hillsborough					
Robinson	John	Hillsborough	Lake	Leon	Orange	Pinellas	Sarasota
Ruden	Alexander	Brevard	Clay	Duval	Hillsborough	Indian River	Marion
		Martin	Orange	Osceola	Polk		
Sutte	Robert	Brevard	Hillsborough	Lake	Marion	Orange	Polk
Tukdarian	Thomas	Osceola					
Weinert	Edward	Charlotte	Lee	Orange			
State Certified Real Estate Appraiser Valuation Petitions							
Last Name	First Name	County	County	County	County	County	County
Agosto-Matos	Manuel	Miami-Dade					
Akers	James	Palm Beach					
Albright	Stephen	Marion					
Alvarez	Pedro M.	Miami-Dade					
Amoedo III	Andres	Miami-Dade					
Antonov	Maxim	Collier	Hillsborough	Lee	Martin	Miami-Dade	
Atkinson	William	Pinellas					
Autrey	Terry	Palm Beach					
Bass	Richard	Sarasota					
Bassill	Camille	Polk					
Behm	James	Seminole	Pasco	Polk	Sarasota		
Best	Richard	Seminole					
Boyle	Stephen J.	Brevard	Indian River	Martin	St. Lucie		
Boyle	Stephen M.	Martin					
Burbridge	David	Duval					
Busler	Robert	Brevard	Indian River	Lee	Martin	Osceola	Palm Beach
		Polk	Seminole	St. Lucie			
Campbell	Lance S.	Miami-Dade					
Carter	Reginald	Duval	Flagler	St. Johns			
Chapin	David W.	Palm Beach					
Conway	David W.	Palm Beach					
Crews	Roger	Lake	Orange				
de Laurier	Edward	Duval					
Dorris	Virginie	Miami-Dade					
Dube	Lorraine	Sarasota					
Fernandez	Angel	Miami-Dade					
Garcia	Alejandro	Miami-Dade					
Garcia	Johmar	Miami-Dade					
Garrett	Christie	Leon					
Gelman	Robert	Lee	Martin	Orange			

Last Name	First Name	County	County	County	County	County	County
Geurin	Shawn	Pinellas					
Gobel	Carlos D.	Miami-Dade					
Golicz	Lawrence J	Citrus	Orange	Osceola	Pinellas		
Gomez	Richard	Miami-Dade					
Gonzalez, Jr.	G. Adrian	Miami-Dade	Nassau				
Gray	Harvel W.	Miami-Dade	Orange	Palm Beach			
Griffin	Daniel	Palm Beach					
Hafner	William	Orange					
Harris	Richard	Hillsborough	Pasco	Pinellas			
Harrison	Lillian A.	Miami-Dade					
Haynes Davis	Joseph	Leon					
Heatherly	Charles	Palm Beach					
Hicks	Robert	Hernando	Hillsborough	Manatee	Pasco	Pinellas	Sarasota
Hollis	Caleb	Duval					
Hollis, Jr.	Austin	Duval					
Holman	Carolyn	Hillsborough	Pinellas				
Huddleston	James	Brevard					
Humphrey	David	Bay					
Hunter Jr.	Robert	Martin	Palm Beach	St. Lucie			
Icabalceta	Oscar M.	Miami-Dade					
Jamir	Stephen	Hillsborough	Polk				
Jane	Ena	Miami-Dade	Monroe				
Johnson	Kelly	Orange					
Johnson	Steven D.	Miami-Dade					
Johnson	Thomas	Martin					
Kemp	Glenn	Orange					
Kleinman	Calvin J.	Miami-Dade					
Lago	Mark	Miami-Dade					
Lawson	Douglas B.	Brevard	Indian River	Martin	Palm Beach		
Lemonde	David	Lee					
Lloyd	Philicia	Hillsborough	Miami-Dade	St. Lucie			
Lopez	Diego R.	Miami-Dade	Orange				
Loss	David	Sarasota					
Lundeen	Betsy	Hillsborough	Manatee	Pinellas			
Machare	Jorge	Miami-Dade					
MacInnis	Betsy	Polk					
Lundeen	Betsy	Polk					
Marder	Sherry	Palm Beach					
Marino	John	Duval					
Marshall	Steven	Escambia	Okaloosa	Santa Rosa	Walton		
Martin	Michael	Palm Beach					
Mascaro	Emilio F.	Miami-Dade					
McGinley	Michael	Hendry					
McQueen	John	Charlotte	Sarasota				
Mullen, Jr.	Henry	Duval					
Neill	Stephen	Indian River					
Newell	Billie	Lee					
Nystrom	Steven L.	Alachua	Charlotte	Citrus	Hendry	Hernando	Hillsborough
		Lee	Osceola	Osceola	Pasco	Pinellas	Sumter
Ortega	Jose A.	Miami-Dade					
Peltier	Terrie	Brevard	Hillsborough	Indian River	Orange		
Petrole	Joseph	Miami-Dade					
Porcaro	Steven	Hillsborough	Pasco	Pinellas			

Last Name	First Name	County	County	County	County	County	County
Riddle	Thomas	Orange					
Riley	James L.	Miami-Dade					
Robinson	John	Hernando	Hillsborough	Lake	Leon	Manatee	Orange
		Osceola	Pinellas	Polk	Sarasota	Seminole	Sumter
Rodgers	William	Orange					
Scherer	Robert	Palm Beach					
Schmidt	Stephen M.	Palm Beach					
Schwartz	Elliot	Palm Beach					
Sehr	Scott	Indian River	Martin				
Sevilla	Sergio Rodrigo	Miami-Dade					
Smalley	Lee	Miami-Dade					
Soto	Pablo Andres	Lee	Miami-Dade	Palm Beach			
Spool	Philip G.	Miami-Dade					
Steeves	Richard	Brevard	Hernando	Hillsborough	Orange	Osceola	Pasco
		Seminole					
Sulte	Robert	Hillsborough	Lake	Orange	Pinellas		
Talbot	Kevin	Monroe					
Tarkoe	Zillah L.	Miami-Dade	Palm Beach				
Taylor	David	Orange					
Terrana	Don	Hillsborough	Pinellas				
Toro	James	Clay					
Troncoso	David	Orange					
Twist	Gary	Miami-Dade					
Valdes	Ana T.	Miami-Dade					
Valencia	Jofre	Miami-Dade					
Valera	David	Miami-Dade					
Ward	Mel	Brevard	Duval	St. Johns			
Watson	Scott	Orange	Palm Beach				
Wong	Jose	Orange	Sarasota				