

**To:** Value Adjustment Board Members, Special Magistrates, Board Attorneys,  
Interested Parties, Property Appraisers, and Tax Collectors  
**From:** James McAdams  
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**Bulletin:** PTO 10-22

**FLORIDA DEPARTMENT OF REVENUE  
PROPERTY TAX INFORMATIONAL BULLETIN**

**Value Adjustment Board Bulletin  
Special Magistrate Orientations and Instructional Meetings**

The purpose of this bulletin is to clarify the requirements of the Sunshine Law in regard to special magistrate orientations and instructional meetings. Specifically, orientation and instructional meetings for special magistrates are public meetings which must be recorded.

AGO 2010-15, which was issued on April 2, 2010, advises that the Sunshine Law applies to special magistrates since they are quasi judicial officers “standing in the shoes” of the value adjustment board. This attorney general opinion supersedes AGO 2008-63. Since the Sunshine Law applies to special magistrates, orientation and instructional meetings for special magistrates must be recorded in the manner provided in Section 286.011, F.S.

Recording these meetings and making them available to the public will promote and maintain a high level of public trust and confidence in the value adjustment board process.

If you have questions regarding this matter, you may e-mail [VAB@dor.state.fl.us](mailto:VAB@dor.state.fl.us) or call Property Tax Oversight, Technical Section at (850) 617-8889 or (850) 617-8895.