

TPP Special Magistrate for Clay County, Florida

From: Christine Blanchett (blanchettc@clayclerk.com)

To: ffevalserv@aol.com

Cc: dingler@clayclerk.com; byrdb@clayclerk.com; greent@clayclerk.com

Date: Tuesday, July 21, 2026 at 11:19 AM EDT

Good Morning,

Due to the Clay County TPP Special Magistrate having to withdraw from serving Clay County, I am reaching out to ask if you are interested in serving for the 2026 VAB season.

In the past, there have been no hearings on TPP, and I am hopeful that this will remain the case or be very limited.

If you are interested, please submit your resume and the attached contract with your specifics.

I appreciate your consideration,

Christine Blanchett

Deputy Clerk to the Board/Value Adjustment Board Specialist

Clerk to the Board/Value Adjustment Board

Office of Tara S. Green, Clay County Clerk of Court and Comptroller

Phone: (904)529-4227

529-4125



Due to Florida law, most written communication to and from this office is public record, available upon request.

To Report Fraud, Waste & Abuse of County Resources Call the Third-Party Anonymous Hotline (833) 222-3251 or visit the website to file electronically at <http://www.lighthouse-services.com/clayclerk> [lighthouse-services.com].



TPP VAB Contract 2026 - Blank.docx

52.8 kB



top_workplaces-multi-year-cut-out-email_signature-2024-2026-merged_1530d742-4eda-47fb-9d0c-e5d7acd9c084.png

7.5 kB

Clay County Agreement/Contract 2026

AGREEMENT
Tangible Personal Property Special Magistrate

THIS AGREEMENT ("Agreement") is made and entered into this 22 day of July, 2026, by and between Clay County, a political subdivision of the State of Florida ("County"), and Pamela B. Andrea ("Special Magistrate").

In consideration of the mutual covenants and promises set forth in this Agreement, and for other good and valuable consideration the receipt and adequacy of which is acknowledged by the parties and all objections to the sufficiency and adequacy are hereby waived, the parties hereby agree as follows:

1. The effective date of this Agreement 7/30/2026 and this Agreement shall terminate on September 30, 2027.
2. The Special Magistrate agrees to hear petitions filed before the Clay County Value Adjustment Board (VAB) and to take testimony and make written recommendations to the VAB. The Special Magistrate shall comply with the requirements of Chapter 194, Florida Statutes, and Chapter 120-9 of the Florida Administrative Code in the conduct of the hearings and preparation of the written recommendations or proposed findings of fact and conclusions of law to the VAB.
3. The Special Magistrate shall, with the advice of the VAB attorney, determine whether good cause has been demonstrated by those petitioners who file petitions after the deadline for filing VAB petitions has passed.
4. The Special Magistrate is qualified under Chapter 194, Florida Statutes, to perform the above-referenced services on behalf of the VAB.
5. The terms and obligations contained in the County's REQUEST FOR APPLICATIONS FOR SPECIAL MASTERS (2012): Application for Special Master (2012); and the Special Master's Response (2012), are incorporated herein. Copies of these documents are available in the County Attorney's Office.
6. The Special Magistrate shall render written findings of fact and conclusions of law within thirty (30) days after the conclusion of the hearing on each Petition, so that the same may be furnished to the Petitioner and the Property Appraiser and properly presented to the VAB. Time is of the essence with regard to the obligations of the parties to this Agreement.

7. In return for the above-referenced services, the County agrees to pay the Special Magistrate at the rate of \$ 150 per hour, based upon statements received for work accomplished. The County shall make available a recording secretary during the scheduled hearings and provide a suitable workspace for the Special Magistrate to conduct hearings on the Petitions. Additionally, the County agrees to pay for up to six (6) hours of VAB online required training at the Special Magistrate's hourly rate. The Special Magistrate shall not charge for or be entitled to be reimbursed for travel time to and from VAB matters, and shall not be reimbursed for any other expenses, including, but limited to, mileage, travel, per diem, courier services, telephone, facsimile, legal research subscription service charges, postage or copying charges.
8. The County shall pay the Special Magistrate in accordance with the Local Government Prompt Pay Act as set forth in Part VII of Chapter 218, Florida Statutes.
9. The County may terminate this Agreement without cause by providing written notice to the Special Magistrate thirty (30) days prior to termination by certified U.S. mail, which notice shall be deemed effective upon being deposited in the mail. The County shall also provide a copy of such notice to the VAB. Upon

termination, the County is obligated to pay for services already performed by the Special Magistrate at the time of termination, but not yet paid by the County.

10. Non-exclusivity. This Agreement is a non-exclusive agreement and does not create an exclusive relationship between the County and the Special Magistrate. The Special Magistrate shall be free to provide services that are not in conflict with the Services to be provided under the Agreement, and the County shall be free to obtain similar professional services from other Special Magistrates.

11. The Special Magistrate will immediately reveal any conflicting employment relationship.

12. The Special Magistrate acknowledges Clay County's obligation under Art. I, Section 24, Florida Constitution, and Chapter 119, Florida Statutes, as from time to time amended (together, the Public Records Laws), to release public records to members of the public upon request. The Special Magistrate acknowledges that Clay County is required to comply with the Public Records Laws in the handling of the documents and materials created under this Agreement and that the Public Records Laws control over any contrary terms in this Agreement. In accordance with the requirements of Section 119.070 I. Florida Statutes, the Special Magistrate covenants to comply with Public Records Laws to the extent required by law, and in particular to:

(1) Keep and maintain public records that ordinarily and necessarily would be required by the County in order to perform the services required under this Agreement;

(2) Provide the public with access to public records on the same terms and conditions that the County would provide the records and at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

(3) Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law; and,

(4) Meet all requirements for retaining public records and transfer, at no cost, to the County all public records in possession of the Special Magistrate upon termination of this Agreement and destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to Clay County in a format that is compatible with the information technology systems of Clay County.

Failure to comply with this paragraph 12 shall be deemed a material breach of this Agreement, for which Clay County may terminate this Agreement immediately upon written notice to the Special Magistrate.

13. Scrutinized Companies List and Certification. In accordance with Section 287.135(3), Florida Statutes, the County shall have the option of terminating this Agreement, if the Special Magistrate is found to have been placed on the Scrutinized Companies that Boycott Israel List as referred to in Section 287.135(2), or is engaged in a boycott of Israel as defined in Section 287.135(1). The Scrutinized Companies Certification is attached and incorporated by reference into this Agreement as Exhibit A.

14. Pamela B. Andrea, to perform the Special Magistrate services under this Agreement.

Clay County, a political subdivision of the State of
Florida, by and through its Board of County
Commissioners

By: _____
Jim Renninger, its Chairman

ATTEST:

Tara S. Green
Clay County Clerk of Court and Comptroller

By: Pamela B. Andrea, A.S.A.

EXHIBIT A

Scrutinized Companies Certification

**[Clay County: Tangible Personal Property Special Magistrate] Value
Adjustment Board**

Pamela B. Andrea

In compliance with subsection (5) of Section 287. 135(5), Florida Statutes (the Statute), the undersigned hereby certifies that the person named above is not participating in a boycott of Israel as defined in subsection (1) of the Statute; is not on the Scrutinized Companies with Activities in Sudan List or the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List as referred to in subsection (2) of the Statute; and is not engaged in business operations in Cuba or Syria as defined in subsection (1) of the Statute.

Pamela B. Andrea

(Seal)

**QUALIFICATIONS
OF
PAMELA B. ANDREA, A.S.A.**

PROFESSIONAL EXPERIENCE:

- Appraiser of Machinery and Equipment with expertise in furniture, fixtures, automotive, bakery, banking, CNC/metal fabricating, computer/networking, construction/paving, deli/food processing, farm/logging, golf course, hotel/resorts, lawn/garden/landscape, manufacturing, medical, movie theater/video production, musical instruments, nursery, office, outpatient surgery, printing, radio station, restaurant, sawmill and screen printing.
- Office Manager for various real estate and litigation law firms, including equipment purchasing and financial account management.
- Health Care administration and consulting; development and management of public relations and marketing plans and budget; coordination of real estate purchase and renovation of medical center; design, layout and purchasing of furniture and equipment for medical practices; development of training programs for support staff; financial account management.
- Expert Witness Testimony.
- Special Magistrate, Value Adjustment Board (Past & Present)---Alachua County, Bay County, Brevard County, Citrus County, Duval County, Hernando County, Indian River County, Leon County, Martin County, Miami-Dade County, Nassau County, Orange County, Osceola County, Pasco County, Palm Beach County, Polk County, St. Lucie County, Seminole County and Volusia County, Florida.

PROFESSIONAL MEMBERSHIPS:

- American Society of Appraisers
Accredited Senior Appraiser, Machinery & Technical Specialties,
1997
President, South Florida Atlantic Chapter, 2001-2002
First Vice President, South Florida Atlantic Chapter, 2000-2001
Second Vice President, South Florida Atlantic Chapter, 1999-2000
Secretary, South Florida Atlantic Chapter, 1998-1999
Treasurer, South Florida Atlantic Chapter, 1997 -1998
Co-Chairperson of Personal Property Committee, South Florida
Atlantic Chapter, 1995 -1997
Chairperson of Education Committee, South Florida Atlantic
Chapter, 1995 -1997

**Qualifications of
Pamela B. Andrea, A.S.A.
Page 2**

EDUCATION:

- American Society of Appraisers, Appraisal Courses
 - ME 201 Introduction to Machinery and Equipment Valuation, 1993
 - ME 202 Machinery and Equipment Valuation Methodology, 1993
 - ME 203 Machinery and Equipment Valuation:
Advanced Topics and Case Studies, 1993
 - ME 204 Machinery and Equipment Valuation:
Advanced Topics and Report Writing, 1996
 - Uniform Standards of Professional Appraisal Practice (USPAP), 2026
 - All 303 Appraisers as Expert Witnesses, 2002
 - ME 209 Computer Valuation and Portfolio Analysis, 2002
 - All 301 Asset and Value Differences Among Disciplines, 2003
 - All 300 Appraisal Review for the Practicing Appraiser, 2004
 - All 207 Introduction: Advanced Application of the Cost Approach, 2005
 - All 220 Ethics and the Appraiser, 2011
 - Economic Obsolescence, 2013
 - Sharpening Your Appraisal Tools, 2015
 - ABCs of testimony: Attorney Tricks and Witness Traps, 2020
 - The Producer Price Index: What is it and how to use it properly, 2022
 - IAC22 MTS – Telling the Appraisal Story, 2024
 - IAC22 MTS – Writing An Effective Rebuttal Report, 2024
 - IAC22 MTS – Bad Trial Testimony, 2024
 - ME151 – Mistakes? You must be mistaken! Valuing Tractors & Trailers, 2024
 - ME155 – Valuing Healthcare Assets: What Knowledge Is Needed To Provide an Advantage to the Expert Appraiser, 2024
 - IAC22 MTS – Considering Installation and Decommissioning Costs When Evaluating Equipment, 2024
 - IAC22 MTS – Economic Obsolescence – Inutility and Beyond, 2024
 - AIC23 MTS – Indirect Costs and Fair Market Value in Continued Use, 2024
 - IAC22 MTS – Valuation/RCN Estimate Wireless Carrier TPP, 2024
 - IAC22 MTS – What I Have Learned in Tax Court and IRS Audit, 2024
 - ME159 – WEB Fundamentals of Economic Life Development, 2024

**Qualifications of
Pamela B. Andrea, A.S.A.
Page 3**

ME172 – WEB The Producer Price Index & BLS, 2024

ME158 – Purchase Price Allocation and Cost Segregation Studies:
A Team Approach, 2024

2025 - Property Tax Valuation Conference, 2025

ME191- Beginners Guide to Preparation & Execution of a Field
Inspection, 2026

ME189 - Mastering Excel: Essential Best Practices for Appraisers,
Part I, 2026

IAC24 MTS – Assumptions & Scope of Work, 2026

- Miami-Dade Junior College, Miami, Florida, 1967-1969
- Katharine Gibbs School, New York, New York, 1969-1970

Service as Special Magistrate

Alachua County, 2021-2023

Bay County, 2019-2025

Brevard County, 2010-2011, 2014-2015

Citrus County, 2009

Duval County, 2006, 2009-2010, 2013-2025

Hernando County, 2015-2017

Indian River County, 2010-2025

Leon County, 2016-2025

Martin County, 2015-2016

Miami-Dade County, 1998-2015

Nassau County, 2015-2025

Orange County, 2015-2025

Osceola County, 2015-2025

Palm Beach County, 2002-2025

Pasco County, 2015-2025

Polk County, 2020-2025

St. Lucie County, 2006, 2009-2025

Seminole County, 2015-2025

Volusia County, 2013-2025

References:

Heather Pelegrin, Duval County VAB, 904-630-7370

Ann Clark, Palm Beach County VAB, 561-355-3294



The Society's Board of Examiners

Attests that

Pamela B. Andrea

**Accredited Senior Appraiser
Machinery & Technical Specialties**

has successfully participated in ASA's Mandatory Recreditation Program and has complied with its continuing education requirements, as set forth in the organization's Constitution, Bylaws and Administrative Rules. Therefore, formal recreditation has been granted by the International Board of Governors and will remain valid through

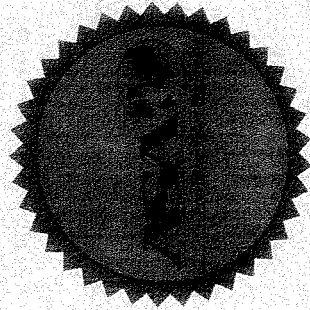
July 31, 2026

Signed, Sealed and Attested

July 2, 2025

Guillermo Ortiz de Zárate

Chief Executive Officer



Sarah E. Sebastian

Director of Credentialing Services

Florida Department of Revenue

Certificate of Training

Pamela B Andrea

has received

**2025 Tangible Personal Property Appraiser
Special Magistrates VAB Training**

on

8/24/25

