

RESOLUTION NO. 2015- 105 VAB

A RESOLUTION OF THE NASSAU COUNTY VALUE ADJUSTMENT BOARD, REQUIRING THAT A PETITION, FILED PURSUANT TO SECTION 194.011 *FLORIDA STATUTES*, SHALL BE ACCOMPANIED BY A FILING FEE TO BE PAID TO THE CLERK OF THE VALUE ADJUSTMENT BOARD IN AN AMOUNT DETERMINED BY THE BOARD NOT TO EXCEED \$15.00 FOR EACH SEPARATE PARCEL OF PROPERTY, REAL OR PERSONAL, COVERED BY THE PETITION AND SUBJECT TO APPEAL.

WHEREAS, Section 194.013, *Florida Statutes*, authorizes each Value Adjustment Board to charge a filing fee not to exceed \$15.00 for each petition that is filed with the Board.

NOW THEREFORE, BE IT RESOLVED BY THE NASSAU COUNTY VALUE ADJUSTMENT BOARD, as follows:

Section 1. A petition filed pursuant to Section 194.011 *Florida Statutes* shall be accompanied by a filing fee to be paid to the Clerk of the Value Adjustment Board in the amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal. Such filing fee shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the Value Adjustment Board. No such filing fee is required with respect to an appeal from the disapproval of homestead exemption under Section 196.151 *Florida Statutes*, or from the denial of tax deferral under Section 197.253 *Florida Statutes*. Only a single filing fee shall be charged to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel.

Section 2. For joint petitions filed pursuant to Section 194.011(e), (f) or (g) *Florida Statutes*, a single filing fee shall be charged if the Property Appraiser determines that the parcels/tangible personal property accounts are substantially similar in nature. Such fee shall be \$15.00 for filing the petition including the first parcel/tangible parcel property account and \$5.00 for each additional parcel/tangible personal property account.

Section 3. The Nassau County Value Adjustment Board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414 *Florida Statutes*.

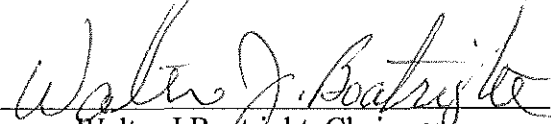
Section 4. All filing fees imposed by this Resolution shall be paid to the Clerk of the Value Adjustment Board at the time of filing.

ADOPTED by the Nassau County Value Adjustment Board, this 27th day of July 2015.

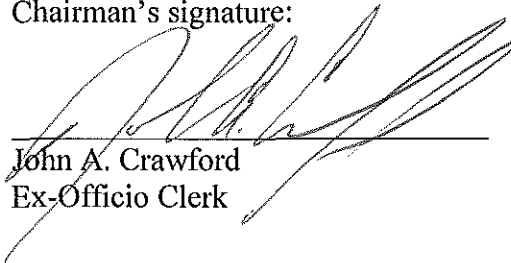
Resolution 2015-105 VAB

Nassau County Value Adjustment Board

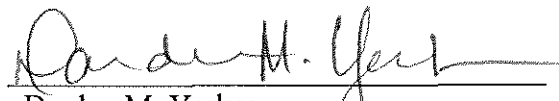
By:


Walter J. Boatright, Chairman

Attestation: Only to Authenticity of
Chairman's signature:


John A. Crawford
Ex-Officio Clerk

Approved as to form by the Value Adjustment
Board Attorney:


Darden M. Yerkes