

**RESOLUTION NO. 2016 - 102 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, s.194.013, *Florida Statutes* (FS), 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 s.194.011, FS, 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. Petitions may be filed in person, by mail, or online (value only) accessing the link on the Clerk's website. Online petition filing fees shall be paid via credit card (Master Card, Visa, Discover or American Express). A 3.5 percent non-refundable credit card processing fee is automatically applied. Pursuant to FAC Rule 12D-9.015(7)(a), other than fees required for late filed applications under s.193.155(8)(j), FS, and s.196.011(8), FS., only a single filing fee shall be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such parcels or accounts.

Petitions may also be filed when a change of ownership under s.193.155(3), FS, a change of ownership or control under s.193.1554(5), FS, or s. 193.1555(5), FS, or a qualifying improvement under s.193.1555(5), FS, has occurred and shall be accompanied by a filing fee to be paid to the Clerk of the Value Adjustment Board in the amount of \$15. 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 s.196.151, FS, or from the denial of tax deferral under s. 197.253, FS. 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 s.194.011(e), (f) or (g), FS, 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 25<sup>th</sup> day of July 2016.

Nassau County Value Adjustment Board

By: Walter J. Boatright, Jr.  
Walter J. Boatright, Chairman

Attestation: Only to Authenticity of  
Chairman's signature:

John A. Crawford  
John A. Crawford  
Ex-Officio Clerk

Approved as to form by the Value Adjustment  
Board Attorney:

Teresa L. Prince  
Teresa L. Prince