

**RESOLUTION NO. 18-VAB-4**  
**RESOLUTION OF 2018 MARION COUNTY VALUE ADJUSTMENT BOARD**

**WHEREAS**, Florida Statutes, Section 194.013 allows the Value Adjustment Board to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a Value Adjustment Board Petition; and,

**WHEREAS**, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed and whereas this Value Adjustment Board has determined the same.

**NOW, THEREFORE, BE IT RESOLVED BY THE 2018 MARION COUNTY VALUE ADJUSTMENT BOARD THAT:**

1. There is hereby authorized, established, imposed, confirmed, and assessed a filing fee upon each separate parcel of property covered by Petitions filed pursuant to Florida Statutes, Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the Value Adjustment Board on future year Petitions unless specifically repealed or modified by the Value Adjustment Board.

2. The amount of such filing fee is hereby established in an amount of \$15.00 per each separate, non-contiguous parcel of property, real or personal, covered by a Petition filed pursuant to Florida Statutes, Section 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition if the property appraiser determines such parcels are substantially similar in nature. An owner of multiple tangible personal property accounts may file with the Value Adjustment Board a single joint petition if the property appraiser determines such accounts are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Florida Statutes, Section 723.075, with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who own parcels of property which the property appraiser determines are substantially similar with respect to location proximity to amenities, number of rooms, living area, and condition. For joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel or account included in the petition will be imposed. No such filing fee will be required 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 they are receiving assistance under Florida Statutes, Chapter 414. Except as provided for under Florida Statutes, 193.155(8)(j) and 196.011(8), no filing fee will be required with respect to an appeal from: (i) disapproval of homestead exemption under Florida Statutes, Section 196.151 or (ii) disapproval of tax deferral under Florida Statutes, Section 197.2425.

3. If the petitioner does not file with a single joint petition of multiple parcels or accounts a determination by the property appraiser as to the substantial similarity of the parcels or accounts then the Clerk shall collect the filing fee as if the petition was a single

joint petition and send a copy of the petition to the Property Appraiser notating that no determination was attached and giving the Property Appraiser five (5) days to object to the same. If the Property Appraiser does not object to the petition, then the petition shall proceed forward as a single joint petition. If the Property Appraiser objects to the petition then a hearing shall be set before the Special Magistrate to determine the substantial similarity of the parcels or accounts and whether the petition can continue forward as a single joint petition or not. If the Special Magistrate determines the parcels or accounts are substantially similar under the statutory criteria, then the petition shall proceed forward as a single joint petition. If the Special Magistrate determines the parcels or accounts are not substantially similar under the statutory criteria, then unless the petitioner designates otherwise, the Clerk will allocate the fees paid beginning with the lowest numbered parcel or account. In this instance, all parcels or accounts for which the fees are paid in full shall then proceed, all others for which the full filing fee shall not be paid, the petitioner shall have ten (10) days to pay the filing fee, failing which, the petitions will be deemed invalid and shall be rejected.

4. Said filing fees instituted and imposed hereby shall be paid to the Clerk of the Value Adjustment Board at the time of filing.

5. Failure to pay said fees will result in the petition being deemed invalid and rejected.

6. The collection, failure to pay, allocation, refund, and waiver of the filing fees shall be as governed by Florida Statutes, Section 194.013.

7. It is the intent of this Resolution to adopt and incorporate the provisions of Florida Statutes, and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 8<sup>th</sup> day of August 2018, by the 2018 Marion County Value Adjustment Board.

ATTEST: CLERK, 2018 MARION COUNTY  
VALUE ADJUSTMENT BOARD

By:   
David R. Ellspermann

2018 MARION COUNTY VALUE  
ADJUSTMENT BOARD

By:   
David Moore, Chair

APPROVED AS TO FORM

TROW, DOBBINS & PISANI, P.A.,  
VALUE ADJUSTMENT BOARD  
ATTORNEY

By:   
Thomas J. Debbins, Esquire