

**RESOLUTION NO. 18-VAB-5**  
**RESOLUTION OF 2018 MARION COUNTY VALUE ADJUSTMENT BOARD**

**WHEREAS**, Florida Administrative Code Rule 12D-9.015 provides that the Board cannot extend the time for petition filing, but may consider late filed petitions if good cause for the late filing is established and that the delay will not be harmful to the performance of Value Adjustment Board functions in the taxing process.

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

1. Any Petition filed with the Clerk after the statutory deadline for petition filing as set forth by Florida Statutes Section 194.011(3), for which the Petitioner requests consideration despite the late filing, shall be considered for determination as to whether there is good cause shown by the Petitioner justifying the late filing and thus permitting the petition to proceed. If no good cause for the late filing is found to exist, or if the delay will be harmful to the performance of Value Adjustment Board functions in the taxing process, the petition will be denied for untimely filing.

2. After receipt of a late filed Petition the Clerk shall notify the Petitioner of the necessity that the Petitioner file written support showing good cause for the late filing. If the board designee determines the necessity of a good cause hearing, the Clerk shall further notify the Petitioner of the appearance date for the hearing on the question of good cause. Said notice shall also contain a date and hearing time for the hearing on the petition, which hearing shall only take place if good cause is found to exist.

3. The attorneys of Trow, Dobbins & Pisani, P.A. which firm is the Value Adjustment Board's duly appointed private legal counsel are appointed as designees of the Value Adjustment Board to determine if good cause for a late filing exists. Good cause shall include, but is not limited to a verifiable showing of:

- a. Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from filing; or
- b. Physical or mental illness, infirmity, or disability that would reasonably affect the petitioner's ability to timely file; or
- c. Miscommunication with, or misinformation received from, the Board clerk, property appraiser, or their staff regarding the

necessity or the proper procedure for filing that would cause a reasonable person's attention to be diverted from timely filing; or

- d. Any other cause beyond the control of the petitioner that would prevent a reasonably prudent petitioner from timely filing.

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. Dobbins, Esquire