

## **RESOLUTION 2023-01**

### **A RESOLUTION OF THE FLAGLER COUNTY VALUE ADJUSTMENT BOARD SETTING THE 2023 PETITION FILING FEES**

**WHEREAS**, Florida Statutes Section 194.013(1) authorizes the Value Adjustment Board to impose a filing fee to be paid to the Clerk of the Value Adjustment Board; and

**WHEREAS**, Florida Statutes Section 194.013(1) sets a maximum on that filing fee at \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal,

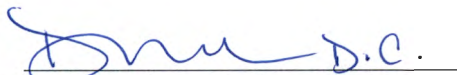
**NOW, THEREFORE, BE IT RESOLVED** that:

1. The petition filing fee to be paid to the clerk of the Value Adjustment Board pursuant to Florida Statutes Section 194.013(1) shall be set at \$15.00 for each separate, parcel of property, real or personal, covered by the petition and subject to appeal during the 2022 year.
2. Other than fees required for late filed applications pursuant to Florida Statutes Sections 193.155(8)(i) and 196.011(8), only a single filing fee shall be charged to any parcel of property, despite the existence of multiple issues or hearings pertaining to such parcels.
3. No filing fee shall be required for appeals from the disapproval of a timely filed homestead exemption application, or from the denial of homestead tax deferral.
4. For joint petitions filed pursuant to Florida Statutes Section 194.155(3)(e) or (f) and determined to be substantially similar in nature by the Flagler County Property Appraiser, a single filing fee shall be charged. There shall be a \$15.00 fee for filing the petition including the first parcel and \$5.00 for each additional parcel.
5. The Flagler County Value Adjustment Board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Family Services that the petitioner is currently an eligible recipient of temporary assistance under Florida Statutes Section 414.
6. All filing fees imposed by the resolution shall be paid at the time of filing and are non-refundable.
7. Filing fee payments issued by check or money order shall be made payable to: Flagler County Board of County Commissioners
8. Failure to pay the filing fee will result in the petition being incomplete or rejected.

9. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be governed by Florida Statutes Section 194.013.
10. The intent of this resolution is to adopt and incorporate the provisions of Florida Statutes Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
11. This resolution hereby ratifies and affirms the current and past practice of charging a filing fee.
12. The resolution shall take effect immediately upon its adoption.

**ADOPTED** this 20th day of July, 2023

ATTEST:

  
Tom Bexley, Clerk to the Value  
Adjustment Board

FLAGLER COUNTY  
VALUE ADJUSTMENT BOARD

  
Chair