

# **RESOLUTION**

## **VALUE ADJUSTMENT BOARD**

**2014-20**

**WHEREAS**, the Value Adjustment Board of Gulf County undertakes its obligations pursuant to Florida Statutes to examine the assessment of each taxable item of property brought before the Board for review; and

**WHEREAS**, certain fees and expenses are incurred by the Value Adjustment Board in the pursuit of its obligations as mandated by Florida Statutes; and

**WHEREAS**, Florida Statutes 194.013 provides that a petition filed pursuant to Florida Statutes 194.011 shall be accompanied by a filing fee to be paid to the Clerk of the Value Adjustment Board in an amount not to exceed \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal;

**NOW, THEREFORE, BE IT RESOLVED** by the Gulf County Value Adjustment Board that:

Any person or entity filing a petition pursuant to Section 194.011 shall present with such petition a filing fee payable 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.

For joint petitions filed pursuant to s. 194.011(3)(e) or (f), a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5 per parcel. Said fee is to be proportionately paid by affected parcel owners.

No such filing fee shall be required to appeal from the disapproval of homestead exemption under Section 196.151 or from the denial of tax deferral under Section 197.253.

A single filing fee shall be charged pursuant to this Resolution as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel.

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

**THIS RESOLUTION ADOPTED IN OPEN SESSION** of the Value Adjustment Board on the 14<sup>th</sup> day of August, 2014.

**VALUE ADJUSTMENT BOARD**

By

  
Vice Chairman

**ATTEST:**

