

**RESOLUTION NO. 2021-1**

**A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF ST. JOHNS COUNTY, FLORIDA, REQUIRING THAT A PETITION FILED PURSUANT TO S. 194.011, FLA. STATS., 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, section 194.013, Fla. Stats., and Rule 12D-9.015, F.A.C., authorize each value adjustment board to charge a filing fee not to exceed \$15.00 for each separate parcel of property, real or personal, covered by a petition filed with a value adjustment board.

NOW THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF ST. JOHNS COUNTY, as follows:

Section 1. A petition filed pursuant to section 194.011, Fla. Stats., and Rule 12D-9.015, F.A.C., 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. 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 Section 196.151, Fla. Stats., or from the denial of tax deferral under section 197.2425, Fla. Stats. 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 Section 194.011(3)(e), (f) or (g), Fla. Stats., 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 be \$5.00 per parcel or account. Said fee is to be proportionately paid by affected parcel owners.

Section 3. The 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 approved 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, Fla. Stats.

Section 4. Pursuant to Section 194.013(3), all filing fees imposed by this resolution shall be paid to the clerk of the Value Adjustment Board at the time of filing. If such fees are not paid at that time, the petition shall be deemed incomplete and shall be rejected.

PASSED AND ADOPTED by the Value Adjustment Board of St. Johns County, this 22nd day of July, 2021.

VALUE ADJUSTMENT BOARD OF  
ST. JOHNS COUNTY, FLORIDA

By: [Signature]  
VAB Chair

Rendition Date: 7-22-2021

ATTEST: Brandon J. Patty, Clerk of the Circuit Court & Comptroller

By: [Signature]  
Deputy Clerk

