

RESOLUTION NO. 2
RESOLUTION OF 2009 LEE COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board, hereinafter "V.A.B.", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a V.A.B. 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the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,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, FAC Rule 12D-10.003(8) provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the V.A.B. function in the taxing process; and,

WHEREAS, FAC Rule 12D-10.044(11) provides that the V.A.B. shall make available to petitioners the uniform procedures regarding evidence exchange, and that such procedures shall be available within a reasonable time following the organizational meeting.

NOW, THEREFORE, BE IT RESOLVED BY THE 2009 LEE COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, confirmed, and continued a filing fee upon each separate parcel of property covered by Petitions filed pursuant to F.S. Section 194.011. Said filing fee as provided herein shall be imposed by the Clerk of the V.A.B. on future year Petitions unless specifically repealed or modified by the Value Adjustment Board.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 F.S. 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. A condominium association, cooperative association, or any homeowners' association as defined in s. 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 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 Chapter 414, Florida Statutes or with respect to an appeal from any of the following:

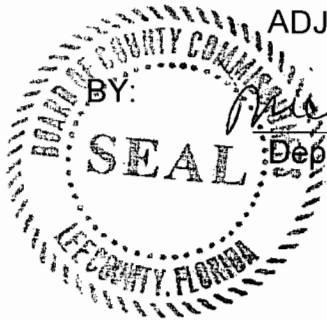
- (A) Disapproval of homestead exemption under F.S. Section 196.151 or;
- (B) Disapproval of homestead tax deferral under F.S. Section 197.253.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the V.A.B. at the time of filing.
4. Failure to pay said fee will result in the Petition being incomplete and the Petition shall be rejected.
5. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by F.S. Section 194.013.
6. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Section 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
7. Any Petition filed after the statutory deadline for petition filing, as set forth by F.S. Section 194.011(3), shall be considered for determination as to whether there is good cause justifying the late filing.
8. The Clerk of the V.A.B. is hereby directed to notify all petitioners to the V.A.B. of the existence and availability of V.A.B. procedures, regarding the exchange of evidence between the V.A.B. petitioner and the Property Appraiser, as prescribed in F.S. 194.011, F.A.C. Rule 12D-9, and F.A.C. Rule 12D-10.
9. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. 194.011(4), F.A.C. Rule 12D-9, and F.A.C. Rule 12D-10, and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 30th day of September, 2009, by the 2009 Lee County Value Adjustment Board.

ATTEST: CHARLIE GREEN, CLERK
2009 LEE COUNTY VALUE
ADJUSTMENT BOARD

2009 LEE COUNTY VALUE
ADJUSTMENT BOARD



BY: Michèle S. Cooper
Deputy Clerk

BY: [Signature]
Chair

APPROVED AS TO FORM
BY: [Signature]
V.A.B. ATTORNEY