RESOLUTION NO. 23-01

RESOLUTION OF 2023 LEE COUNTY VALUE ADJUSTMENT BOARD

WHEREAS, F.S. Section 194.013 allows the Value Adjustment Board, hereinafter "VAB", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB 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the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,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, F.A.C. Rule 12D-9.015 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 VAB function in the taxing process; and,

WHEREAS, F.A.C. Rule 12D-9.013 provides that the VAB shall make available to the public F.A.C. Rule 12D-9, FAC Rule 12D-10, F.A.C. Rules 12D-51.001, 51.002, 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.

NOW, THEREFORE, BE IT RESOLVED BY THE 2023 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filing fee as provided herein shall be imposed by the Clerk of the VAB on future year Petitions unless specifically repealed or modified by the Value Adjustment Board.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, F.S., 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 197.252.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing.

4. Failure to pay said fee will result in the Petition being incomplete; and the Petition may 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), may be considered for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing.

8. The Clerk of the VAB is hereby directed to notify all petitioners to the VAB of the existence and availability of DOR F.A.C. Rule 12D-9, FAC Rule 12D-10, F.A.C. Rules 12D-51.001, 51.002, 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.

9. It is the intent of this Resolution to adopt and incorporate the provisions of F.S. Chapter 194 , 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 17th day of July, 2023, by the 2023 Lee County Value Adjustment Board.

ATTEST: KEVIN KARNES, CLERK
2023 LEE COUNTY VALUE ADJUSTMENT BOARD

BY: _____
Deputy Clerk

2023 LEE COUNTY
VALUE ADJUSTMENT BOARD

BY: _____
Chair / Vice-Chair

BOARD OF COUNTY COMMISSIONERS SEAL LEE COUNTY FLORIDA

APPROVED AS TO FORM

BY: _____
2023 LEE COUNTY
VALUE ADJUSTMENT BOARD
ATTORNEY