

RESOLUTION NO. 2016-01

A RESOLUTION OF THE BREVARD COUNTY VALUE ADJUSTMENT BOARD AUTHORIZING AND ESTABLISHING FILING FEES PURSUANT TO SECTIONS 194.013(1), 196.011(8), AND 193.461(3)(a), FLORIDA STATUTES, TO BE PAID TO THE CLERK OF THE VALUE ADJUSTMENT BOARD FOR EACH PETITION AND SEPARATE PARCEL OF PROPERTY, REAL OR PERSONAL, COVERED BY THE PETITION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Value Adjustment Board of Brevard County, Florida is authorized to hear petitions filed pursuant to Sections 194.011, 196.011(8), and 193.461(3)(a), Florida Statutes, by taxpayers objecting to the real or tangible personal just value assessed against the taxpayers' property or exemptions thereon or classifications or uses made thereto; and

WHEREAS, Sections 194.013(1), 196.011(8), and 193.461(3)(a), Florida Statutes, authorize the Value Adjustment Board to set filing fees to be paid to the Clerk of the Value Adjustment Board for handling such petitions.

NOW, THEREFORE BE IT RESOLVED, BY THE VALUE ADJUSTMENT BOARD OF BREVARD COUNTY, FLORIDA, as follows:

Section 1. A filing fee of FIFTEEN DOLLARS (\$15.00) shall be required with the filing of each separate parcel of property, real or personal, covered by the petition filed pursuant to Section 194.011, Florida Statutes, which fee shall correspond to the maximum allowable filing fee found in Section 194.013, Florida Statutes, as may be amended from time to time. For joint petitions filed pursuant to Section 194.013(1) and Section 194.013(1) (e) or (f), Florida Statutes, a filing fee of FIVE DOLLARS (\$5.00) shall be required with the filing of each additional separate parcel of property covered by the joint petition.

Section 2. Pursuant to 194.013(4), Florida Statutes, all filing fees collected by the Clerk 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.

Section 3. Pursuant to 194.013(3), Florida Statutes, all filing fees 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 or invalid and shall be rejected. A filing fee is not required for denials of homestead exemptions under 196.151 or denials of homestead tax deferrals under 197.2425, Florida Statutes.

Section 4. Pursuant to 194.013(2), Florida Statutes, the filing fee shall be waived with respect to a petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Health and Rehabilitative Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 5. This Resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, in regular session, this 18th day of May, 2016.

ATTEST:

VALUE ADJUSTMENT BOARD
BREVARD COUNTY, FLORIDA

By: _____
Scott Ellis, Clerk

By: _____
Robin Fisher, Chairman