

**RESOLUTION NO. 2025-01**

**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 SUBJECT TO APPEAL; 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(3), 196.151, 196.011, 193.155(3), 193.1554(5), 193.1555(5), and 193.461(3)(a), Florida Statutes, by taxpayers appealing the just value of real property or tangible personal property, denial of exemptions, denial of classifications, or other purposes for which the Value Adjustment Board shall meet; 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 \$15 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 194.011(3) (e), (f), (g), 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 and shall be rejected. A filing fee is not required for appeals of denials of timely filed (see DOR 12D-9.015(b)) homestead exemptions under 196.151 or appeals of 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 any petition filed by a taxpayer who demonstrates at the time of filing, by an appropriate certificate or other documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 5. Pursuant to 196.173(2), Florida Statutes, the filing fee shall be waived with respect to any taxpayer who was denied a Deployed Military Exemption.

Section 6. Pursuant to Rule 12D-9.028, Florida Administrative Code, no filing fee shall be charged with respect to homestead "portability" petitions under Article VII, Sections 3, 4, and 6 and Article XII, Section 27 which are filed with the Value Adjustment Board by the board clerk of a county in which the previous homestead is located.

Section 7. This Resolution shall take effect immediately upon its adoption.

DONE, ORDERED AND ADOPTED, in regular session, this 15 day of August, 2025.

ATTEST:

VALUE ADJUSTMENT BOARD  
BREVARD COUNTY, FLORIDA

By: \_\_\_\_\_  
Rachel M. Sadoff, Clerk

By:  \_\_\_\_\_  
Chairperson