

RESOLUTION NO. 2025-1

A RESOLUTION OF THE LAKE COUNTY VALUE ADJUSTMENT BOARD, REQUIRING THAT A PETITION FILED PURSUANT TO SECTION 194.011, FLORIDA STATUTES, 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 \$50.00 FOR EACH SEPARATE PARCEL OF PROPERTY, REAL OR PERSONAL, COVERED BY THE PETITION AND SUBJECT TO APPEAL

WHEREAS, section 194.013, Florida Statutes, and Rule 12D-9.015, Florida Administrative Code, authorize each value adjustment board to charge a filing fee not to exceed \$50.00 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 LAKE COUNTY VALUE ADJUSTMENT BOARD, AS FOLLOWS:

Section 1. Except as provided below, a petition filed pursuant to section 194.011, Florida Statutes, and Rule 12D-9.015, Florida Administrative Code, shall be accompanied by a filing fee to be paid to the clerk of the Value Adjustment Board ("VAB") in the amount of \$50.00 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 VAB. No such filing fee is required with respect to an appeal from the disapproval of a timely-filed application for homestead exemption under section 196.151, Florida Statutes, or from the denial of tax deferral under section 197.2425, Florida Statutes. 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), Florida Statutes, 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. For homestead portability petitions filed pursuant to section 193.155(8), Florida Statutes and petitions appealing denial of a late-filed application for homestead exemption under Section 196.011(9), Florida Statutes, the filing fee shall be \$15 pursuant to Section 193.155(8)(j), Florida Statutes and Section 196.011(9), Florida Statutes, respectively.

Section 4. The VAB 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, Florida Statutes.

Section 5. Pursuant to section 194.013(3), all filing fees imposed by this resolution shall be paid to the clerk of the VAB at the time of filing. If such fees are not paid at that time, the petition shall be deemed incomplete and shall be rejected.

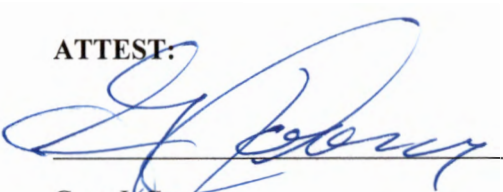
PASSED AND ADOPTED by the LAKE COUNTY VALUE ADJUSTMENT BOARD,
this 19 day of August, 2025.

**VALUE ADJUSTMENT BOARD
LAKE COUNTY, FLORIDA**

By: _____


Timothy Morris,
Chair, Value Adjustment Board

ATTEST:


Gary J. Cooney,
Clerk to the Value Adjustment Board

**APPROVED AS TO FORM AND LEGAL
SUFFICIENCY:**


Aaron B. Thalwitzer,
Attorney to the Value Adjustment Board