

RESOLUTION NO. 2026-1

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, authorizes 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, 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. 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. No filing fee is required with respect to the following petitions:

Homestead Exemption, timely filed	196.031
Age 65 and older, low income, timely filed	196.075
Service-connected total and permanent disability, timely filed	196.081
Surviving spouse of total and permanent disabled veteran, timely filed	196.081
Surviving spouse of first responder killed in line of duty, timely filed	196.081
Disabled veteran, confined to a wheelchair, timely filed	196.091
Disabled, total and permanent, timely filed	196.101
Surviving spouse of total and permanent first responder, timely filed	196.102
Disabled first responder, total and permanent, timely filed	196.102
Deployed military, additional, timely and late filed application	196.173
Denial of tax deferral	197.2425

Section 3. For joint petitions filed pursuant to section 194.011(3)(e), (f), or (g), Florida Statutes, and Rule 12D-9.015(7)(c), F.A.C., 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 not exceed \$5.00 per parcel or account, in addition to the filing fee for the petition. The said fee is to be proportionately paid by affected parcel owners.

Section 4. Petitions filed pursuant to a denial of a late-filed application for the following exemptions, classifications, and assessments, the filing fee shall be \$15.

Homestead Exemption	196.011(9)
Portability Assessment Difference Transfers (Portability)	193.155(8)(j)
Agriculture Classification	193.461(3)(a)
Assessment of lands subject to a conservation easement, environmentally endangered lands, or lands used for outdoor recreational purposes when land development rights have been conveyed or conservation restrictions have been covenanted	193.501(8)

Section 5. Pursuant to 196.011(9), for petitions filed for a denial of a late-filed application for the following exemptions, the filing fee shall be \$15.

Age 65 and older, low income	196.075
Service-connected total and permanent disability and surviving spouse	196.081
Surviving spouse of deceased veteran (service-connected death)	196.081
Surviving spouse of first responder killed in line of duty	196.081
Disabled veteran discount, 65 or older (combat-related)	196.082
Surviving spouse carryover of combat-related disabled veteran discount, 65 or older	196.082
Disabled veteran, confined to wheelchair	196.091
Child care facility, enterprise zone	196.095
Disabled, total and permanent	196.101
Disabled, low income, total and permanent	196.101
Disabled, first responder, total and permanent	196.102
Surviving spouse of disabled first responder, total and permanent	196.102
Deployed military	196.173
Household goods and personal effects	196.181
Tangible personal property	196.183
Inventory	196.185
Property used predominantly for charitable, religious, scientific, or literary	196.196
Historic property used for certain commercial or nonprofit purposes	196.1961
Hospitals, nursing homes, and homes for special services	196.197
Nonprofit homes for the aged	196.1975
Proprietary continuing care facilities	196.1977
Affordable housing property	196.1978
Affordable housing properties owned by this state	196.19781
Affordable housing on governmental property	196.19782
County and municipal affordable housing	196.1979
Educational	196.198
Charter School	196.1983
Labor organization property	196.1985
Community centers	196.1986
Biblical history display property	196.1987
Government property	196.199
Economic development	196.1995
Historic property	196.1997
Historic properties open to the public	196.1998

Space laboratories and carriers	196.1999
Not-for-profit water and wastewater systems	196.2001
Not-for-profit water and wastewater systems	196.2002
Widow or widower (\$5,000)	196.202
Blind (\$5,000)	196.202
Disabled (\$5,000)	196.202
Disabled veteran, 10% or more disabled or surviving spouse	196.24
Conservation land, dedicated in perpetuity	196.26

Section 6. 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 Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.

Section 7. 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 invalid and shall be rejected.

Section 8. This Resolution shall become effective upon adoption.

PASSED AND ADOPTED by the LAKE COUNTY VALUE ADJUSTMENT BOARD,
this 29 day of July, 2026.

**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