

RESOLUTION NO. 25-01

A RESOLUTION IMPOSING FILING FEES ON
PETITIONS TO THE VALUE ADJUSTMENT BOARD

WHEREAS, the Value Adjustment Board of Okaloosa County, Florida has considered costs incurred in connection with the administration and operation of the Board, and

WHEREAS, Section 194.013, Florida Statutes, authorizes the imposition of a filing fee not to exceed \$50 for each separate parcel of property, real or personal, covered by a petition to the Value Adjustment Board under Section 194.011, and subject to appeal, and

WHEREAS, such statute precludes the imposition of such filing fee with respect to an appeal from the disapproval of homestead exemption under Section 196.151, Florida Statutes, or from the denial of tax deferral under Section 197.253, Florida Statutes, and

WHEREAS, imposition of such fees on petitions filed pursuant to Section 194.011 is deemed necessary to defray, to the extent possible, the costs incurred in connection with the administration and operation of the Value Adjustment Board.

NOW, THEREFORE, BE IT RESOLVED by the Value Adjustment Board of Okaloosa County that:

SECTION 1. There is hereby imposed a non-refundable filing fee of \$50 for each separate parcel of property covered by a petition to the Value Adjustment Board, except as prescribed herein.

SECTION 2. There shall be no fee required with appeals from the disapproval of homestead exemption or from tax deferrals.

SECTION 3. For joint petitions filed pursuant to Section 194.011(3)(e), (f) or (g), Florida Statutes (condominiums, cooperative association or homeowners' association; contiguous undeveloped property; or tangible personal property which is substantially similar in nature), there shall be a single filing fee not to exceed \$5 per parcel

included on such petition, calculated as the cost for the time involved in hearing the joint petition.

SECTION 4. The Value Adjustment Board shall waive the filing fee 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 Children and Family Services and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under Chapter 414.

ADOPTED in regular session this 21st day of July 2025.

VALUE ADJUSTMENT BOARD
OKALOOSA COUNTY, FLORIDA

CHAIRMAN

ATTEST:

BRAD E. EMBRY
CLERK OF CIRCUIT COURT
