

RESOLUTION 2024-01

A RESOLUTION OF THE SUMTER COUNTY VALUE ADJUSTMENT BOARD  
IMPOSING A FILING FEE OF \$15.00 UPON CERTAIN PETITIONS

WHEREAS, Chapter 194, Florida Statutes, establishes the Sumter County Value Adjustment Board to hear petitions relating to assessments, hear complaints relating to homestead exemptions, hear appeals from exemptions denied or disputes arising from exemptions granted, and hear appeals concerning ad valorem tax deferrals and classifications, and

WHEREAS, the Sumter County Value Adjustment Board recognizes the substantial costs involved in the conduct of its affairs, pursuant to State law, and

WHEREAS, Section 194.013, Florida Statutes, authorizes the Sumter County Value Adjustment Board to impose a filing fee upon certain petitions filed pursuant to Section 194.011, Florida Statutes;

NOW, THEREFORE, BE IT RESOLVED, by the Sumter County Value Adjustment Board in a regular meeting held this 29<sup>th</sup> day of July, 2024 as follows:

1. Effective upon the date of this Resolution as shown above, all petitions filed pursuant to Section 194.011, Florida Statutes, except as provided herein below, shall be accompanied by a non-refundable filing fee to be paid to the Clerk of the Value Adjustment Board in the sum of Fifteen Dollars and No/Cents (\$15.00).

2. No such filing fee shall be required, with respect to an appeal from the disapproval of a homestead exemption, pursuant to Section 196.151, Florida Statutes, or from the denial of a tax deferral under Section 197.253, Florida Statutes.

3. Only a single filing fee shall be charged as to any particular parcel of property despite the existence of multiple issues in hearings pertaining to such parcel.

4. For joint petitions filed pursuant to Section 194.011 (3)(e) or (f), Florida Statutes, a single filing fee shall be charged.

5. The Sumter County 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, Florida Statutes.

6. All filing fees imposed under this Section 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.

7. 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.

8. This Resolution shall become effective upon adoption, DATE

  
Deputy Clerk

  
Chairman

APPROVE AS TO FORM AND CORRECTNESS

  
VALUE ADJUSTMENT BOARD COUNCIL

File No: 0458053