

A RESOLUTION ADOPTING AN INCREASED FILING FEE FOR THE VALUE ADJUSTMENT BOARD

WHEREAS, the Value Adjustment Board (VAB) is charged with holding appeals hearings on property tax petitions pursuant to §194.035, F.S.; and

WHEREAS, the Value Adjustment Board is a state mandated body for property owners to appeal their property value or a denial of an exemption, classification, or tax deferral; and

WHEREAS, Florida Administrative Code 12D-9.015, limits the Value Adjustment Board's petitioning filing fee to an amount determined by the board not to exceed \$15 for each parcel of property; and

WHEREAS, the filing fee as a not to exceed an amount of \$15 was established in 1983, and has remained unchanged; and

WHEREAS, similarly, the Duval County Clerk's Office Appeals Department is charged with handling criminal and civil appeals in the county Circuit Court; and

WHEREAS, the Duval County Clerk's Office Appeals Department's fees are set pursuant to §28.241, F.S., which has set the current filing fee to an amount not exceeding \$395 in all cases in which there are not more than five defendants; and

WHEREAS, the filing fee for trial and appellate proceedings in 1982, was set to a not to exceed \$20 amount, and has since been increased over the years to a not to exceed \$395 amount; and

WHEREAS, The Duval County Value Adjustment Board desires the Florida Department of Revenue to amend rule 12D-9.015 to increase the maximum filing fee to ____.

NOW THEREFORE BE IT RESOLVED, by the Value Adjustment Board:

1. Declaring the Duval County Value Adjustment Board's desires the Florida Department of Revenue to increase the petition filing fee from the not to exceed \$15 amount established in 1983. This action would allow the Value Adjustment Board to defray, to the extent possible, the continued escalation in costs incurred in connection with property appeal process, including increased Special Magistrate fees.

Witness:

2024 Value Adjustment Board

Will Lahnen, Chair

Date

VOTE: In Favor: _____

Opposed: _____

Abstained: _____