

**RESOLUTION NO 2020-01 OF
2020 LEON COUNTY VALUE ADJUSTMENT BOARD¹**

WHEREAS, [Fla. Stat. § 194.013](#) allows the Value Adjustment Board, hereinafter "VAB", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee in order to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, [Rule Chapter 12D-9.005, F.A.C.](#), provides that the Board will schedule hearings for petitions relating to assessments filed pursuant to [Fla. Stat. § 194.011\(3\)](#); complaints relating to homestead exemptions as provided for under [Fla. Stat. § 196.151](#); appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under [Fla. Stat. § 196.011](#); or appeals concerning ad valorem tax deferrals and classifications.

WHEREAS, [Rule Chapter 12D-9.015, F.A.C.](#), provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process; and,

WHEREAS, [Rule Chapter 12D-9.013, F.A.C.](#), provides that the VAB shall make available to the public Rules Chapter 12D-9, 12D-10, 12D-51.001, 51.002, and 51.003, [Chapters 192 through 195, F.S.](#) and the requirements of [Florida's Government in the Sunshine / open government laws](#).

WHEREAS, [Rule Chapter 12D-9.021\(6\), F.A.C.](#), provides that when a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board or the special magistrate shall not commence or proceed with the hearing and shall produce a decision or recommended decision to deny the relief.

WHEREAS, [Rule Chapter 12D-9.021\(6\), F.A.C.](#), further provides that if the petitioner makes a good cause request before the recommended decision is issued, the board or board designee shall rule on the good cause request before determining that the recommended decision should be set aside and that the hearing should be rescheduled, or that the board or special magistrate should issue the decision or recommended decision.

NOW, THEREFORE, BE IT RESOLVED BY THE **2020** LEON COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, confirmed, and continued a filing fee upon each separate parcel of property covered by petitions filed pursuant to [Fla. Stat. § 194.011](#). Only a single filing fee shall be charged herein as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. Said filing fee as provided herein shall be imposed by the clerk of the VAB on future year petitions unless specifically repealed or modified by the Value Adjustment Board.
2. The amount of such filing fee is hereby established in an amount of \$15 per each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to [Fla. Stat. § 194.011](#) and subject to appeal. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Leon County Property Appraiser's Office (PAO) a list of parcels for review and agreement to establish such parcels as being substantially similar in nature. For joint petitions, the filing fee is \$15 for the first parcel and \$5 for each subsequent parcel included in the petition; there is a minimum \$15 filing fee. No such filing fee will be required 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 they are receiving assistance under [Chapter 414, Florida Statutes](#) or with respect to an appeal from any of the following: (a) Disapproval of homestead exemption under [Fla. Stat. § 196.151](#); or (b) disapproval of homestead tax deferral under [Fla. Stat. § 197.253](#).

¹Adoption of VAB Resolution 2020-01 rescinds all prior year resolutions.

3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing. Failure to pay said fee will result in the petition being incomplete; and the petition may be rejected. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by [Fla. Stat. § 194.013](#).
4. The Board authorizes VAB counsel, in conjunction with the VAB clerk, to modify Board-approved hearing days if it becomes necessary in order to comply with [Rule Chapter 12D-9.005, F.A.C.](#)
5. The Board will consider magistrate recommendations at a public meeting. The Board will not reconsider factual determinations made by special magistrates but will consider legal arguments when acting on the recommendations of special magistrates.
6. The VAB clerk is authorized to charge 15¢ per page for all copies made at the request of a petitioner and \$5 for copies provided on a CD.
7. It is the intent of this resolution to adopt and incorporate the provisions of [Fla. Stat. § 194.013](#), and such provisions are controlling as to any inconsistent provisions hereof.
8. Any petition filed after the statutory deadline for petition filing, as set forth by [Fla. Stat. § 194.011\(3\)](#), may be considered for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing. VAB counsel, in conjunction with the VAB clerk, is designated to make that determination.
9. The Leon County VAB will no longer hold no show hearings. If the petitioner does not arrive after one hour of the scheduled hearing block, the petitioner is considered to have defaulted. The magistrate will render a written recommendation upholding the property appraiser's position. A petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is filed before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing.
10. The Clerk of the VAB is hereby directed to notify all petitioners to the VAB of the existence and availability of Rules [Chapter 12D-9](#), [Chapter 12D-10](#), and [12D-51.001, 51.002, 51.003, F.A.C.](#), [Chapters 192 through 195, F.S.](#) and the requirements of Florida's Government in the Sunshine / open government laws.
11. It is the intent of this resolution to adopt and incorporate the provisions of [Chapter 194, F.S.](#), Rules [Chapter 12D-9](#) and [12D-10](#), F.A.C., and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 19th day of August 2020, by the 2020 Leon County Value Adjustment Board.

**APPROVED AS TO
FORM** August 19,
2020 *Jon Moyle*

BY: Jon C. Moyle, Esq.
VAB LEGAL COUNSEL



2020 LEON COUNTY VALUE
ADJUSTMENT BOARD



BY: *[Signature]*
VAB Chair
August 19,
2020



GWENDOLYN MARSHALL
Clerk of the Circuit Court & Comptroller

Beryl H. Wood

By: Deputy Clerk 08/19/2020
Date