

RESOLUTION OF THE ORANGE COUNTY 2025 VALUE ADJUSTMENT BOARD

WHEREAS, Section 194.013, Florida Statutes allows the Value Adjustment Board, hereafter “VAB”, to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a petition.

NOW, THEREFORE, BE IT RESOLVED BY THE ORANGE COUNTY 2025 VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, and imposed a filing fee upon each separate parcel of property covered by petitions filed pursuant to Section 194.011, Florida Statutes.
2. The filing fee shall be \$15.00 for each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Section 194.011, Florida Statutes, and subject to appeal. An owner of contiguous, undeveloped parcels may file with the VAB a single-joint petition if the Property Appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners’ association as defined in Section 723.075, Florida Statutes, with approval of its board of administration or directors, may file with the VAB a single-joint petition on behalf of any association members who own parcels of property which the Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area and condition. For single-joint petitions, there shall be a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each parcel included in the petition.
3. All filing fees shall be paid to the Clerk of the VAB at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete. The Clerk shall notify the petitioner and give the petitioner an opportunity to complete the petition within ten calendar days. If the petitioner does not satisfy the payment requirement at that time, the petition shall be deemed incomplete and will not be scheduled for a hearing.
4. Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of \$10.00 due to miscalculation on the part of the petitioner or petitioner’s agent shall be refunded. The VAB Clerk shall develop and utilize a standard procedure for issuing required refunds.
5. Any petition filed after the statutory deadline for petition filing, as set forth in Section 194.011(3), Florida Statutes, shall be reviewed to determine whether the petitioner has demonstrated a good cause justifying the late filing. Fee payments filed with late-filed petitions are non-refundable.

6. Taxpayers shall not be required to pay a filing fee when able to demonstrate any of the following at the time of petition filing:
- a. they are receiving assistance under Chapter 414, Florida Statutes
 - b. disapproval of a timely filed application for homestead exemption under Section 196.151, Florida Statutes
 - c. disapproval of homestead tax deferral under Section 197.2425, Florida Statutes
 - d. disapproval of additional ad valorem tax exemption for deployed service members under Section 196.173, Florida Statutes

DULY ADOPTED June 12, 2025

BY THE ORANGE COUNTY VALUE ADJUSTMENT BOARD
ORANGE COUNTY, FLORIDA

By: _____
Chair

ATTEST:

Phil Diamond, County Comptroller
As Clerk of the Value Adjustment Board, Orange County Florida

By: _____
VAB Clerk