

**RESOLUTION OF THE ORANGE COUNTY 2026 VALUE ADJUSTMENT BOARD
ESTABLISHING FILING FEES**

WHEREAS, § 194.013, Fla. Stat. 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 VAB THAT:

1. There is hereby authorized, established, and imposed a filing fee upon each separate parcel of property covered by petitions filed pursuant to § 194.011, Fla. Stat.
2. The filing fee shall be \$_____ for each separate parcel of property, real or personal, covered by a petition filed pursuant to § 194.011, Fla. Stat. For petitions filed pursuant to § 193.155(8)(j), § 193.461(3)(a), § 193.501(8), and § 196.011(9) Fla. Stat., the petitioner must pay the nonrefundable \$15.00 fee required by that statute. For joint petitions filed pursuant to § 194.011(3)(e), (f), or (g), Fla. Stat., a single filing fee shall be charged in an amount calculated as the cost of the special magistrate for the time involved in hearing the joint petition, not to exceed \$5.00 per parcel of real property or tangible property account.
3. All filing fees shall be paid to the VAB Clerk (“Clerk”) at the time of filing. Any petition not accompanied by the required filing fee shall be deemed invalid and rejected. 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 remain invalid and will not be scheduled for a hearing.
4. Upon the acceptance and filing of a petition by the Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the 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 § 194.011(3), Fla. Stat., 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, Fla. Stat.
 - b. disapproval of a timely filed application for homestead exemption under § 196.151, Fla. Stat.

- c. disapproval of homestead tax deferral under § 197.2425, Fla. Stat.
- d. disapproval of additional ad valorem tax exemption for deployed servicemembers under § 196.173, Fla. Stat.

DULY ADOPTED JUNE 12, 2026

BY THE ORANGE COUNTY VALUE ADJUSTMENT BOARD
ORANGE COUNTY, FLORIDA

By: _____
VAB Chair

ATTEST: Phil Diamond, CPA, County Comptroller
As Clerk of the Value Adjustment Board

By: _____
Deputy Clerk

Printed Name: _____