

**2022 SCHEDULE OF FEES  
AS ADOPTED BY RESOLUTION OF THE VAB**

1. No fee is charged for timely filed Homestead Exemption denials or Tax Deferral denied petitions, per Florida Statutes.
2. Single petition with one parcel number - \$15.00 filing fee.
3. Single joint petition with two or more parcels that are determined by the Property Appraiser to meet certain criteria\* - \$15.00 filing fee plus \$5.00 for each additional parcel listed on the petition.
4. Single joint petition filed by condominiums, with approval of its Board of Administrators or Directors, when the Property Appraiser determines that the parcels owned by members are substantially similar\*\* - \$15.00 filing fee plus \$5.00 for each additional unit listed on the petition.
5. Single joint petition with two or more tangible personal property accounts when the Property Appraiser determines such tangible personal property accounts are substantially similar in nature - \$15.00 filing fee plus \$5.00 for each additional account listed on the petition.
6. Portability Petitions - \$15.00 filing fee.

**\*Criteria** per Section 194.011(3)(F), F.S.:

- a. Must be contiguous
- b. Must be undeveloped (vacant)
- c. Must have same owner
- d. Parcels are substantially similar in nature

**\*\*Criteria** to be considered per Section 194.011(3)(E), F.S.:

- a. Location
- b. Proximity to amenities
- c. Number of rooms
- d. Living area
- e. Condition

**SEMINOLE COUNTY VALUE ADJUSTMENT BOARD**

**FEE RESOLUTION**

**WHEREAS**, Section 194.013, Florida Statutes, permits the Value Adjustment Board to adopt a Resolution imposing a filing fee on each separate parcel of property included in a Value Adjustment Board petition; and

**WHEREAS**, the Value Adjustment Board has determined it in the public's best interest to impose a filing fee to defray the costs of administration and operation of the value adjustment process and that said fees should continue in effect until repealed;

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

1. There is hereby authorized, established, imposed, confirmed, and continued a filing fee upon each separate parcel of property included in a petition filed pursuant to Section 194.011, Florida Statutes. Said filing fee as set forth herein shall be imposed by the Clerk of the Value Adjustment Board on petitions unless specifically repealed or modified by the Value Adjustment Board.
2. The amount of such filing fee is hereby established in the amount of \$15.00 for each separate, non-contiguous parcel of property, real or personal, included in a petition filed pursuant to Section 194.011, Florida Statutes, and subject to appeal.
3. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition if the property appraiser determines such parcels are substantially similar in nature. For joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each additional parcel included in the petition will be imposed.
4. A condominium association, cooperative association, or homeowners' association as defined in Section 723.075, Florida Statutes, with approval of its board of administration or directors, may file with the Value Adjustment Board 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 joint petitions, a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each additional parcel included in the petition will be imposed.
5. An owner of multiple tangible personal property accounts may file with the Value Adjustment Board a single joint petition if the property appraiser determines such tangible personal property accounts are substantially similar in nature. For joint petitions,

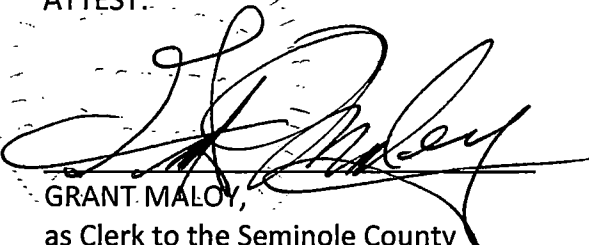
**RESOLUTION NO. 2022-VAB-01**

a filing fee in the amount of \$15.00 for the petition, plus a fee of \$5.00 for each additional account included in the petition will be imposed.

6. 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 Families and submitted with the petition, receipt of assistance pursuant to Chapter 414, Florida Statutes, or for an appeal from either of the following: disapproval of homestead exemption per Section 196.151, Florida Statutes, or; disapproval of homestead tax deferral per Section 197.253, Florida Statutes.
7. Each said filing fee instituted and imposed hereby shall be paid to the Clerk to the B.C.C. at the "time of filing" of a petition.
8. Failure to pay said filing fee will result in the petition deemed incomplete and subject to rejection.
9. It is the intent of this Resolution to adopt and incorporate as is fully set forth herein the provisions of Section 194.013, Florida Statutes, and it is the further intent of this Resolution that such provisions are controlling as to any inconsistent provisions hereunder.

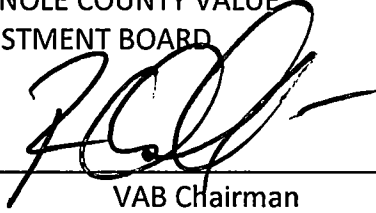
DULY ADOPTED this 16th day of June 2022, by the Seminole County Value Adjustment Board.

ATTEST:

  
GRANT MALOY,  
as Clerk to the Seminole County  
Value Adjustment Board

SEMINOLE COUNTY VALUE  
ADJUSTMENT BOARD

By: \_\_\_\_\_

  
VAB Chairman

Date: \_\_\_\_\_

7-14-22