**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, which include Agriculture Classification denials. The due date for petitions shall be 30 days after the mailing of the notification in writing of the denial, on or before July 1st of the year for which the application was filed, per Rule Chapter 12D-9.015(7)(b) F.A.C.

2. Single petition with one parcel number - $50.00 filing fee.

3. Single joint petition with two or more parcels that are determined by the Property Appraiser to meet certain criteria**\*** - $50.00 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**\*\*** - $50.00 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 - $50.00 filing fee plus $5.00 for each additional account listed on the petition.

6. Portability Petitions and Late-Filed Homestead 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