

RESOLUTION NO. 2026-142 VAB

A RESOLUTION OF THE NASSAU COUNTY VALUE ADJUSTMENT BOARD IMPOSING A FILING FEE OF \$ 50.00 UPON CERTAIN PETITIONS

WHEREAS, Chapter 194, Florida Statutes, establishes the Nassau County Value Adjustment Board to hear petitions relating to assessments, hear complaints relating to homestead exemptions, hear appeals from exemptions denied or disputes arising from exemptions granted, and hear appeals concerning ad valorem tax deferrals and classifications, and

WHEREAS, the Nassau County Value Adjustment Board recognizes the substantial costs involved in the conduct of its affairs, pursuant to State law, and

WHEREAS, Section 194.013, Florida Statutes, authorizes the Nassau County Value Adjustment Board to impose a filing fee upon certain petitions filed pursuant to Section 194.011, Florida Statutes;

NOW, THEREFORE, BE IT RESOLVED by the Nassau County Value Adjustment Board as follows:

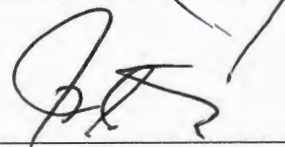
1. Effective upon the date of this resolution as shown above, all petitions filed pursuant to Section 194.011, Florida Statutes, except as provided herein below, shall be accompanied by a filing fee to be paid to the Clerk of the Value Adjustment Board in the sum of fifty dollars and no/cents (\$50.00). Payment can be made in the form of cash, check, or credit card. Online petition filing fees shall be paid via credit card (Master Card, Visa, Discover, or American Express). A 3.5 percent non-refundable credit card processing fee is automatically applied.
2. No such filing fee shall be required with respect to an appeal from the disapproval of a timely filed homestead exemption, pursuant to Section 196.151, Florida Statutes, or from the denial of a tax deferral under Section 197.2425, Florida Statutes.
3. Notwithstanding F.S. Section 194.013, the taxpayer must pay a non-refundable fee of \$15 when filing a petition for the following types of VAB petitions:
 - a. Section 193.155(8)(j), F.S., relating to late filed applications for portability;
 - b. Section 193.461(3)(a), F.S., relating to denials of late filed applications for the agricultural classification;
 - c. Section 193.501(8), F.S., relating to late filed applications for assessment of lands with conservation easement, environmentally endangered lands, or lands used for outdoor recreational or park purposes;
 - d. Section 196.011(9), F.S., relating to late filed applications for exemption; and
 - e. Section 196.082(3) and (4), F.S., relating to late filed applications for the discount for disabled veterans and surviving spouse carryover under the procedure in section 196.011(9), F.S.
4. Other than fees required for late filed applications under Sections 193.155(8)(i) and 196.011(8), F.S., only a single filing fee shall be charged to any particular parcel of property, despite the existence of multiple issues or hearings pertaining to such parcels.
5. For joint petitions filed pursuant to Section 194.011(3)(e) or (f), Florida Statutes, a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5.00 per parcel of real property.
6. For joint petitions filed pursuant to Section 194.011(3)(g), Florida Statutes, a single filing fee shall be charged. Such fee shall be calculated as the cost of the special magistrate for the time involved in hearing the joint petition and shall not exceed \$5.00 per parcel of tangible property account.

7. The Nassau County Value Adjustment Board shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of filing by submitting with the petition documentation issued by the Department of Children and Family Services that the petitioner is then an eligible recipient of temporary assistance under Chapter 414, Florida Statutes.
8. All filing fees imposed under this Section shall be paid to the Clerk of the Value Adjustment Board at the time of filing. If such fees are not paid at that time, the petition shall be deemed incomplete and invalid and shall be rejected.
9. All filing fees collected by the Clerk shall be allocated and utilized to defray, to the extent possible, the costs incurred in connection with the administration and operation of the Value Adjustment Board.
10. All filing fees are non-refundable.

ADOPTED by the Nassau County Value Adjustment Board, this 3rd day of August, 2026.

2026 NASSAU COUNTY VALUE
ADJUSTMENT BOARD

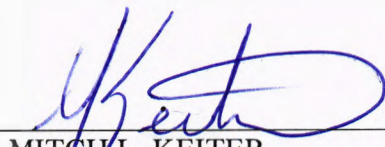
BY:



Chair, Klynt A. Farmer

ATTEST:

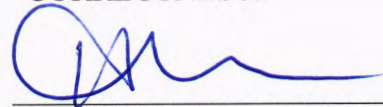
BY:



MITCH L. KEITER,
EX-OFFICIO CLERK
2026 NASSAU COUNTY VAB

APPROVED AS TO FORM AND
CORRECTNESS:

BY:



VALUE ADJUSTMENT BOARD
COUNSEL, Holly E. Cosby, Esq.