

**RESOLUTION NO 2026-01 OF
2026 LIBERTY COUNTY VALUE ADJUSTMENT BOARD**

WHEREAS, Fla. Stat. § 194.013 allows the Liberty County Value Adjustment Board, hereinafter "VAB", to adopt a Resolution imposing a filing fee on each separate parcel of property covered by a VAB Petition; and,

WHEREAS, previous Value Adjustment Boards have determined it is in the public's best interest and welfare to impose a filing fee to defray the costs of administration and operation of the Value Adjustment process and that said fees continue in effect until repealed; and,

WHEREAS, Rule Chapter 12D-9.005, F.A.C., provides that the Board will schedule hearings for petitions relating to assessments filed pursuant to Fla. Stat. § 194.011(3); complaints relating to homestead exemptions as provided for under Fla. Stat. § 196.151; appeals from exemptions denied, or disputes arising from exemptions granted, upon the filing of exemption applications under Fla. Stat. § 196.011; or appeals concerning ad valorem tax deferrals and classifications.

WHEREAS, Rule Chapter 12D-9.015, F.A.C., provides that the Board cannot extend the time for petition filing but may consider late filed petitions only if good cause for late filing is established and the delay thereof will not be prejudicial to the VAB function in the taxing process; and,

WHEREAS, Rule Chapter 12D-9.013, F.A.C., provides that the VAB shall make available to the public Rules Chapter 12D-9, 12D-10, 12D-51.001, 51.002, and 51.003, Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws.

WHEREAS, Rule Chapter 12D-9.021(6), F.A.C., provides that when a petitioner does not appear by the commencement of a scheduled hearing and the petitioner has not indicated a desire to have their petition heard without their attendance and a good cause request is not pending, the board shall not commence or proceed with the hearing and shall produce a decision to deny the relief.

WHEREAS, Rule Chapter 12D-9.021(6), F.A.C., further provides that if the petitioner makes a good cause request before the recommended decision is issued, the board or board designee shall rule on the good cause request before determining that the recommended decision should be set aside and that the hearing should be rescheduled, or that the board should issue the decision.

NOW, THEREFORE, BE IT RESOLVED BY THE 2026 LIBERTY COUNTY VALUE ADJUSTMENT BOARD THAT:

1. There is hereby authorized, established, imposed, and confirmed that a filing fee be collected for each separate parcel of property covered by petitions filed pursuant to Fla. Stat. § 194.011. Only a single filing fee shall be charged

herein as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel. Said filing fee as provided herein shall be imposed by the clerk of the VAB on future year petitions unless specifically repealed or modified by the Value Adjustment Board.

2. The amount of such filing fee is hereby established in an amount of \$50 per each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Fla. Stat. § 194.011 and subject to appeal. An owner of contiguous, undeveloped parcels may file with the Value Adjustment Board a single joint petition. Prior to filing a petition for contiguous parcels, the taxpayer or agent is encouraged to first submit to the Liberty County Property Appraiser's Office (PAO) a list of parcels for review and agreement to establish such parcels as being substantially similar in nature. For joint petitions, the filing fee is \$50 for the first parcel and \$5 for each subsequent parcel included in the petition; there is a minimum \$50 filing fee. 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 Family Services and submitted with the petition, that they are receiving assistance under Chapter 414, Florida Statutes or with respect to an appeal from any of the following: (a) Disapproval of homestead exemption under Fla. Stat. § 196.151; or (b) disapproval of homestead tax deferral under Fla. Stat. § 197.253.
3. Said filing fee instituted and imposed hereby shall be paid to the Clerk of the VAB at the time of filing. Failure to pay said fee will result in the petition being incomplete; and the petition may be rejected. The collection, failure to pay, allocation, refund, and waiver of the filing fee shall be as governed by Fla. Stat. § 194.013.
4. The Board authorizes VAB counsel, in conjunction with the VAB clerk, to modify Board-approved hearing days if it becomes necessary in order to comply with Rule Chapter 12D-9.005, F.A.C.
5. The VAB clerk is authorized to charge 15¢ per page for all copies made at the request of a petitioner and \$5 for copies provided on a CD.
6. It is the intent of this resolution to adopt and incorporate the provisions of Fla. Stat. § 194.013, and such provisions are controlling as to any inconsistent provisions hereof.
7. Any petition filed after the statutory deadline for petition filing, as set forth by Fla. Stat. § 194.011(3), may be considered for determination as to whether there is good cause justifying the late filing. If no good cause for the late filing is found to exist, the petition will not be scheduled for further consideration or hearing. VAB counsel, in conjunction with the VAB clerk, is designated to make that determination.

8. The Liberty County VAB will not hold no show hearings. If the petitioner does not arrive within 15 minutes of his/her scheduled hearing time, and the petitioner has not notified the VAB clerk of his/her delay or inability to attend or provided good cause reason to reschedule, the petitioner is considered to have defaulted, and the Board will render a non-appearance written recommendation upholding the property appraiser's position. A petitioner can submit a good cause request to the VAB clerk for not appearing at the scheduled hearing as long as the good cause request is filed before the VAB renders a final decision. VAB counsel, in conjunction with the VAB clerk, is designated to make good cause determinations. If good cause is granted, the VAB clerk will reschedule the hearing.
9. The Clerk of the VAB is hereby directed to notify all petitioners to the VAB of the existence and availability of Rules Chapter 12D-9, Chapter 12D-10, and 12D-51.001, 51.002, 51.003, F.A.C., Chapters 192 through 195, F.S. and the requirements of Florida's Government in the Sunshine / open government laws. This Resolution, a public record, provides such information to the general public.
10. It is the intent of this resolution to adopt and incorporate the provisions of Chapter 194, F.S., Rules Chapter 12D-9 and 12D-10, F.A.C., and such provisions are controlling as to any inconsistent provisions hereof.

DULY ADOPTED this 11th day of August 2026, by the 2026 Liberty County Value Adjustment Board.

APPROVED AS TO FORM
August 11, 2026

2026 LIBERTY COUNTY
VALUE ADJUSTMENT BOARD

BY: _____
Jon C. Moyle, Esq.
VAB LEGAL COUNSEL

BY: Dayle M. Brown
VAB Chair
August 11, 2026

ATTEST:

Jace Ford, Clerk of the Circuit Court
Liberty County
September 4, 2026

BY: _____
Clerk or Deputy Clerk