

**VALUE ADJUSTMENT BOARD
RESOLUTION 2010-01**

**A RESOLUTION OF THE CALHOUN COUNTY VALUE ADJUSTMENT
BOARD SETTING THE FILING FEE TO BE PAID TO THE CLERK OF THE
VALUE ADJUSTMENT BOARD (VAB)**

WHEREAS, the Value Adjustment Board of Calhoun County undertakes its obligations pursuant to Florida Statutes to examine the assessment of each taxable item of property brought before the Board for review; and

WHEREAS, certain fees and expenses are incurred by the Value Adjustment Board in the pursuit of its obligations as mandated by Florida Statutes; and

WHEREAS, Florida Statutes 194.013 provides that a petition filed pursuant to Florida Statutes 194.011 shall be accompanied by a filing fee to be paid to the Clerk of the Value Adjustment Board in an amount not to exceed \$15.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal.

NOW, THEREFORE BE IT RESOLVED by the Calhoun County Value Adjustment Board that:

Any person or entity filing a petition pursuant to Section 194.011 shall present with such petition a filing fee payable to the Clerk of the Value Adjustment Board in the amount of \$15.00 for each separate parcel of property, real or personal, covered by the petition.

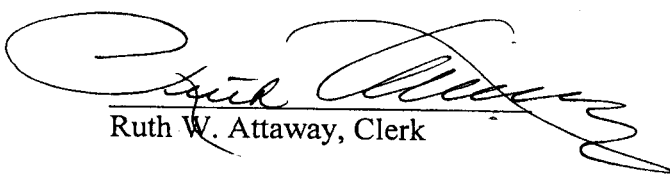
No such filing fee shall be required to appeal from the disapproval of homestead exemption under Section 196.151 or from the denial of tax deferral under Section 197.253.

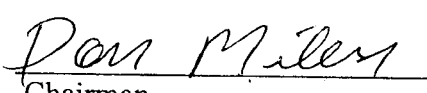
A single filing fee shall be charged pursuant to this Resolution as to any particular parcel of property despite the existence of multiple issues and hearings pertaining to such parcel.

THIS RESOLUTION ADOPTED IN OPEN SESSION of the Value Adjustment Board on the 20th day of October, 2010.

ATTEST:

VALUE ADJUSTMENT BOARD


Ruth W. Attaway, Clerk


Chairman