

RESOLUTION OF THE PROPERTY APPRAISAL
ADJUSTMENT BOARD OF MANATEE COUNTY,
FLORIDA, AUTHORIZING THE IMPOSITION
OF A FILING FEE TO ACCOMPANY PETITIONS
PURSUANT TO SECTION 194-011, FLORIDA
STATUTES, PROVIDING FOR TIME OF PAYMENT
AND CONSEQUENCE FOR FAILURE TO FILE IN
A TIMELY MANNER; PROVIDING EXEMPTIONS;
PROVIDING FOR REFUNDS; PROVIDING FOR
WAIVER OF FILING FEE; AND PROVIDING
AN EFFECTIVE DATE.

WHEREAS, a person objecting to the assessment placed
on any property taxable to him, pursuant to Section 194.011(3),
Florida Statutes, may file a petition with the Property Appraisal
Adjustment Board; and

WHEREAS, pursuant to Section 194.013, Florida Statutes,
the Property Appraisal Adjustment Board recommends the imposition
of a fee to accompany the filing of petitions pursuant to
Section 194.011, Florida Statutes; and

WHEREAS, on August 26, 1983, the Property Appraisal
Adjustment Board in session approved such recommendation and
directed the Attorney to prepare and the Chairman to sign a reso-
lution establishing filing fees pursuant to Section 194.013,
Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED by the Property
Appraisal Adjustment Board of Manatee County, Florida, that:

SECTION 1. Imposition of a Filing Fee:

A petition filed pursuant to Section 194.011, Florida
Statutes, shall be accompanied by a fifteen dollar (\$15.00)
fee for each separate parcel of property, real or personal,
covered by the petition and subject to appeal. Only a single
filing fee shall be charged under this section as to any par-
ticular parcel of property, despite the existence of multiple
issues and hearings pertaining to such parcel.

SECTION 2: Payment of Fees:

All filing fees imposed hereunder shall be paid to the
clerk of the Property Appraisal Adjustment Board at the time of
filing, failing which the petition shall be deemed invalid and
shall be rejected.

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SECTION 3. Exemptions:

No such filing fee shall be required with respect to appeals of homestead exemption disapprovals under Section 196.151, Florida Statutes or denial of tax deferral under Section 197.0166, Florida Statutes.

SECTION 4. Refunds:

Should the petitioner prevail at the Property Appraisal Adjustment Board hearing, resulting in a reduced assessment or increased exemption, the filing fee shall be refunded to the taxpayer no later than forty-five (45) days after certificate of the tax roll under Section 193.122(1), Florida Statutes. The refund shall be made by the clerk of the Property Appraisal Adjustment Board pursuant to Section 194.013(2), Florida Statutes.

SECTION 5. Waiver of Fees. The Property Appraisal

Adjustment Board shall waive filing fees with respect to petitions filed by taxpayers who demonstrate at the time of filing, by appropriate certificates or other documentation issued by the Department of Health and Rehabilitative Services and submitted with the Petition, that the petitioner is then an eligible recipient of public assistance payments under Section 409.185, Florida Statutes.

SECTION 6. Effective Date:

This Resolution shall have been effective as of July 1, 1983, and applicable to assessment rolls and taxes levied thereon for 1983 and each year thereafter.

PASSED AND DULY ADOPTED by the Property Appraisal Adjustment Board of Manatee County, Florida, this 26th day of August, 1983.

PROPERTY APPRAISAL ADJUSTMENT BOARD
OF MANATEE COUNTY, FLORIDA

By: James E. Tucker
Chairman

ATTEST: R. B. SHORE
Clerk of the Circuit Court

[Signature]
CLERK OF THE CIRCUIT COURT
MANATEE COUNTY, FLORIDA

COPY TO

AMOUNT

DATE

BY

INITIALS

Copy Prep app

9/23/83

JH

