



INDIAN RIVER COUNTY VALUE ADJUSTMENT BOARD

RESOLUTION 2026 – 1

WHEREAS, Chapter 194, Florida Statutes, Section 194.013, allows the Value Adjustment Board, hereafter “VAB”, to adopt a Resolution imposing a filing fee not to exceed \$50 for each separate parcel of property, real or personal, covered by a petition and subject to appeal.

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

1. There is hereby authorized, established, and imposed a filing fee upon each separate parcel of property covered by petitions filed pursuant to Section 194.011, Florida Statutes.
2. The filing fee shall be \$50 for each separate, non-contiguous parcel of property, real or personal, covered by a petition filed pursuant to Section 194.011, Florida Statutes, and subject to appeal. An owner of contiguous, undeveloped parcels may file with the VAB, a single-joint petition if the Property Appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners’ association as defined in Section 723.075, Florida Statutes, with approval of its board of administration or directors, may file with the VAB, a single-joint petition on behalf of any association members who own parcels of property which the Property Appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area and condition. For single-joint petitions, a filing fee of \$50 for the petition, plus a cost of \$5.00 for each parcel included in the petition, will be imposed.
3. All filing fees shall be paid to the Clerk of the VAB at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete. The Clerk shall notify the petitioner and allow the petitioner to complete the petition within 10 calendar days. If the petitioner does not satisfy the payment requirement at the time, the petition will be deemed incomplete and will not be scheduled for a hearing.
4. Upon the acceptance and filing of a petition by the VAB Clerk, the accompanying filing fee shall be non-refundable, except when an excessive filing fee has been collected due to an error by the VAB Clerk or through the electronic filing system. Overpayments in excess of Ten and No/100 (\$10.00) due to miscalculation on the part of the petitioner or the petitioner’s agent shall be refunded. The VAB Clerk shall develop and utilize a standard procedure for issuing required refunds.
5. Any petition filed after the statutory deadline for petition filing, as set forth in Section 194.011(3), Florida Statutes, may be reviewed to determine whether the petitioner has demonstrated a good cause justifying the late filing. Fee payments filed with late-filed petitions are non-refundable.



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6. No filing fee will be required by a taxpayer who demonstrates at the time of filing:
- a. they are receiving assistance under Chapter 414, Florida Statutes
 - b. disapproval of a timely filed application for homestead exemption under Section 196.151, Florida Statutes
 - c. disapproval of homestead tax deferral under Section 197.2425, Florida Statutes

DONE AND RESOLVED by the Value Adjustment Board of Indian River County, Florida in regular session this 30th day of July 2026.

ATTEST:

Ryan L. Butler,
Clerk of Circuit Court and Comptroller

Joseph E. Flescher, Chairman
Indian River Value Adjustment Board

By:
Deputy Clerk

Approved: July 30, 2026