RESOLUTION NO. 2026-01

A RESOLUTION OF THE VALUE ADJUSTMENT BOARD OF HARDEE COUNTY, FLORIDA, RATIFYING THE APPOINTMENT AND COMPENSATION OF PRIVATE LEGAL COUNSEL FOR THE 2026 TAX YEAR; ESTABLISHING THE PETITION FILING FEE; ADDRESSING PROVISIONS APPLICABLE TO COUNTIES WITH A POPULATION OF LESS THAN 75,000; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, section 194.015, Florida Statutes, requires the Value Adjustment Board (the "Board") to appoint private counsel who has practiced law for over five years and who shall receive such compensation as may be established by the Board; provides that such counsel may not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes; and provides that no meeting of the Board shall take place unless counsel to the Board is present; and

WHEREAS, Rule 12D-9.008, Florida Administrative Code, requires that counsel to the Board be an attorney in private practice and prohibits the use of an attorney employed by government; and

WHEREAS, Rinky S. Parwani, Esq., of Parwani Law, P.A., Florida Bar No. 629634, is an attorney in private practice who has practiced law for over five years and who does not represent the property appraiser, the tax collector, any taxing authority, or any property owner in any administrative or judicial review of property taxes; and

WHEREAS, Hardee County has a population of less than 75,000, as reflected in the Florida Legislature's Office of Economic and Demographic Research population estimate of 26,042 as of April 1, 2025; and

WHEREAS, section 194.035(1), Florida Statutes, requires the appointment of special magistrates only in counties having a population of more than 75,000, and provides that if a county having a population of less than 75,000 does not appoint a special magistrate to hear each petition, the persons designated to hear petitions or the attorney appointed to advise the Board shall attend the training provided by the Department of Revenue, without payment of the tuition fee; and

WHEREAS, section 194.032(2)(b)4., Florida Statutes, provides that counties having a population of less than 75,000 may opt out of providing a hearing using electronic or other communication equipment; and

WHEREAS, section 194.013(1), Florida Statutes, as amended by section 8, chapter 2025-208, Laws of Florida, provides that, if required by resolution of the Board, a petition filed pursuant to section 194.011, Florida Statutes, shall be accompanied by a filing fee in an amount determined by the Board not to exceed $50 for each separate parcel of property, real or personal, covered by the petition and subject to appeal; and

WHEREAS, the Board finds that adoption of this Resolution is in the public interest and is necessary for the orderly administration of the Board's functions for the 2026 tax year.

NOW, THEREFORE, BE IT RESOLVED BY THE VALUE ADJUSTMENT BOARD OF HARDEE COUNTY, FLORIDA, THAT:

Section 1. Recitals. The foregoing recitals are true and correct and are incorporated into this Resolution.

Section 2. Appointment of Private Counsel. The Board ratifies and confirms the appointment of Rinky S. Parwani, Esq., of Parwani Law, P.A., as private legal counsel to the Value Adjustment Board of Hardee County for the 2026 tax year, to serve until all petitions for the 2026 tax year have been finally determined, the Board has issued its final certification of the assessment rolls, and any related Board business has been concluded, or until earlier removal by the Board. Counsel shall perform the duties described in section 194.015, Florida Statutes, and Chapter 12D-9, Florida Administrative Code, and shall attend the Department of Revenue training required by section 194.035(1), Florida Statutes, if the Board does not appoint a special magistrate to hear each petition.

Section 3. Compensation of Counsel. Pursuant to section 194.015, Florida Statutes, the Board establishes the compensation of counsel at the rate of $[206.00] per hour for services rendered to the Board, [plus reasonable travel expenses as permitted by section 112.061, Florida Statutes,] payable upon submission of an itemized invoice to the Clerk of the Board. The expenses of the Board, including the compensation of counsel, shall be borne two-fifths by the District School Board and three-fifths by the Board of County Commissioners, as provided in section 194.015, Florida Statutes.

Section 4. Petition Filing Fee. Pursuant to section 194.013, Florida Statutes, and Rule 12D-9.015(7), Florida Administrative Code, the Board requires that each petition filed with the Board be accompanied by a non-refundable filing fee, as follows:

(a) The filing fee is $50.00 for each separate parcel of property, real or personal, covered by the petition and subject to appeal.

(b) No filing fee shall be required for an appeal from the disapproval of homestead exemption under section 196.151, Florida Statutes, or from the denial of tax deferral under section 197.2425, Florida Statutes.

(c) Only a single filing fee shall be charged as to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues and hearings pertaining to such parcel or account.

(d) For a single joint petition filed pursuant to section 194.011(3)(e), (f), or (g), Florida Statutes, a single filing fee shall be charged. In addition to the filing fee for the petition, a fee calculated as the cost of the time required to hear the joint petition may be charged, not to exceed $5.00 per included parcel or account, to be paid proportionately by the affected owners, as provided in section 194.013(1), Florida Statutes, and Rule 12D-9.015(7)(c), Florida Administrative Code.

(e) The filing fee shall be waived for a petition filed by a taxpayer who demonstrates at the time of filing, by appropriate documentation issued by the Department of Children and Families and submitted with the petition, that the petitioner is then an eligible recipient of temporary assistance under chapter 414, Florida Statutes, as provided in section 194.013(2), Florida Statutes.

(f) All filing fees shall be paid to the Clerk of the Board at the time of filing. A petition not accompanied by the required filing fee shall be handled as provided in section 194.013(3), Florida Statutes, and Rule 12D-9.015(7)(e) and (12), Florida Administrative Code. The Clerk may accept payment by cash, check, money order, or such other method, including credit card, as the Clerk makes available.

(g) All filing fees collected by the Clerk shall be allocated and used to defray, to the extent possible, the costs incurred in connection with the administration and operation of the Board, as provided in section 194.013(4), Florida Statutes.

(h) The filing fee established by this Section applies to all petitions for the 2026 tax year, and the Board ratifies and confirms the collection by the Clerk of filing fees in this amount for 2026 tax year petitions received before the adoption of this Resolution.

Section 5. Special Magistrates. Because Hardee County has a population of less than 75,000, the Board is not required to appoint special magistrates under section 194.035(1), Florida Statutes. Unless the Board later appoints a special magistrate by separate action, petitions for the 2026 tax year shall be heard by the Board.

Section 6. Hearings Using Electronic or Other Communication Equipment. Pursuant to section 194.032(2)(b)4., Florida Statutes, the Board opts out of providing hearings using electronic or other communication equipment for the 2026 tax year. The Clerk shall promptly notify any petitioner who requests such a hearing that the Board has opted out, and the Clerk's notices of hearing shall not include remote-appearance instructions.

Section 7. Authority to Sign. The Chair of the Board is authorized to execute this Resolution and any documents necessary to carry it out, and the Clerk of the Board is authorized to attest the same.

Section 8. Effective Date. This Resolution shall take effect immediately upon its adoption.

DULY PASSED AND ADOPTED by the Value Adjustment Board of Hardee County, Florida, at its organizational meeting held this 8th day of October, 2026.

VALUE ADJUSTMENT BOARD OF HARDEE COUNTY, FLORIDA

By: _____
Noey A. Flores, Chair

ATTEST:

Victoria L. Rogers
Victoria L. Rogers, Ex-Officio Clerk
to the Value Adjustment Board

Board Approved: 10/08/2026
Date: 10/21/2026

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Rinky S. Parwani, Esq.
Florida Bar No. 629634
Parwani Law, P.A.
Counsel to the Value Adjustment Board

