

8.20.13 #26

TO: The Honorable Chairman and Members of the  
Board of County Commissioners

FROM: James L. Bennett, County Attorney *JB*

SUBJECT: Recommendation to Adopt a Resolution to Postpone Applying for Tax  
Deeds on 2011 County-Held Tax Certificates for Properties Assessed By  
The Property Appraiser On the Most Recent Assessment Roll At Values  
Less Than \$5,000, Pursuant to § 197.502(3), Florida Statutes (2012)

DISTRIBUTION: The Honorable Ken Burke, Clerk of the Circuit Court  
The Honorable Diane Nelson, Tax Collector  
William C. Falkner, Senior Assistant County Attorney  
Robert S. LaSala, County Administrator  
Paul Sacco, Director, Real Estate Management

DATE: August 20, 2013

RECOMMENDATION: I RECOMMEND THAT THE BOARD OF COUNTY  
COMMISSIONERS ADOPT THE ATTACHED RESOLUTION DEFERRING PROCESSING  
2013 TAX DEED APPLICATIONS ON 2011 COUNTY-HELD TAX CERTIFICATES, IN  
CONFORMANCE WITH SECTION 197.502(3), FLORIDA STATUTES (2012).

DISCUSSION: Historically, the County made application for Tax Deeds on all certificates  
maturing annually, regardless of the assessed value of the underlying real property. In recent  
years, the Tax Collector has recommended that the Board exercise its discretion to defer  
processing tax deed applications on County-held tax certificates, pursuant to section 197.502(3),  
Florida Statutes, on properties assessed at less than \$5,000 on the Property Appraiser's most  
recent assessment roll, which the Board has previously done. Research indicated that as a rule,  
there was no County need or public purpose in bringing these properties to tax deed sale, when  
balanced against the expense, staff time, and nature of the underlying parcels. Accordingly, the  
Tax Collector continues to recommend that application for tax deed on the 2011 certificates,  
maturing for tax deed purposes in 2013, and which underlying properties were assessed at less  
than \$5,000 on the Property Appraiser's most recent assessment roll, be deferred indefinitely, as  
described in the Resolution. The fiscal impact of this deferral is minimal, particularly because  
there are only twenty-eight (28) affected properties.

The twenty-eight (28) County-held certificates affected by this resolution as of August 2, 2013,  
are on properties most of which would be undevelopable because of size, shape, or condition. A  
list of those properties and assessed values on the 2012 tax roll is attached as Attachment "A."  
The County would be required to remit \$130.00 for each of the twenty-eight (28) tax deed  
applications submitted, to pay for the statutorily required title searches, for a total of \$3,640.00.  
It is anticipated that most of these parcels would not sell at a tax deed sale, or if they sold, would  
often create a nuisance situation for contiguous property owners. Balanced against the relatively

small revenues to be realized, and considering the value of staff time to process the applications, deferring the tax deed applications on these parcels seems appropriate.

This deferral could be reconsidered by the Board at anytime in the future for some or all of these parcels if facts present themselves that would support bringing the parcel or parcels to tax deed sale. Accordingly, for the present, I recommend that the Board adopt the attached Resolution and the Tax Collector concurs.

JLB:WCF

**Attachments**

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Tax Yr	Issued Da	Cert #	Parcel Number	Assessed Value on the 2012 Tax Roll
2010	6/1/2011	7441	17/28/16/20134/001/0017	21.00
2010	6/1/2011	5502	30/30/15/00000/440/0500	85.00
2010	6/1/2011	3570	27/29/15/07920/005/0111	466.00
2010	6/1/2011	6542	06/27/16/00000/230/0300	769.00
2010	6/1/2011	10634	02/31/16/61650/001/0080	1,025.00
2010	6/1/2011	8240	07/29/16/00000/420/1700	1,188.00
2010	6/1/2011	2655	10/29/15/51948/002/0060	1,388.00
2010	6/1/2011	2654	10/29/15/51948/002/0010	1,470.00
2010	6/1/2011	2602	10/29/15/33534/002/0120	1,535.00
2010	6/1/2011	2612	10/29/15/33534/003/0200	1,535.00
2010	6/1/2011	2620	10/29/15/33552/004/0560	1,535.00
2010	6/1/2011	869	14/27/15/35355/000/0391	2,261.00
2010	6/1/2011	8348	10/29/16/00000/220/0420	2,297.00
2010	6/1/2011	2678	10/29/15/65718/002/0050	2,302.00
2010	6/1/2011	12714	23/31/16/65862/004/0150	2,367.00
2010	6/1/2011	12618	23/31/16/17442/011/0070	2,612.00
2010	6/1/2011	12795	23/31/16/78390/033/0070	2,925.00
2010	6/1/2011	2632	10/29/15/33552/005/0460	3,028.00
2010	6/1/2011	17051	31/31/17/36684/000/1630	3,155.00
2010	6/1/2011	2529	09/29/15/37422/002/0180	3,188.00
2010	6/1/2011	4237	04/30/15/02934/000/0080	3,616.00
2010	6/1/2011	17326	06/32/17/57384/000/0010	3,775.00
2010	6/1/2011	16496	18/31/17/31338/000/0082	4,334.00
2010	6/1/2011	12805	23/31/16/78390/035/0070	4,467.00
2010	6/1/2011	2241	03/29/15/83970/000/0490	4,656.00
2010	6/1/2011	4492	08/30/15/70470/100/0303	4,747.00
2010	6/1/2011	7969	33/28/16/43650/003/0051	4,832.00
2010	6/1/2011	2718	10/29/15/69138/011/0020	4,928.00

Attachment "A"

RESOLUTION NO. 13-\_\_\_\_

RESOLUTION TO POSTPONE MAKING APPLICATION FOR DEEDS ON COUNTY-HELD TAX CERTIFICATES FOR PROPERTIES ASSESSED BY THE PROPERTY APPRAISER AT VALUES LESS THAN \$5,000, PURSUANT TO SECTION 197.502(3), FLORIDA STATUTES, ON CERTIFICATES ISSUED IN 2011.

WHEREAS, Section 197.502(1), Florida Statutes (2012), generally permits “[t]he holder of a tax certificate” to bring to tax deed sale a tax certificate during the period of time approximately two years until seven (7) years after the purchase of the certificate; and

WHEREAS, Section 197.502(3), Florida Statutes (2012), requires that “2 years after April 1 of the year of issuance of the [tax] certificates” the “county in which the property described in the [tax] certificate is located shall apply for a tax deed on all county-held certificates on property valued at \$5,000 or more on the property appraiser’s most recent assessment roll;” and

WHEREAS, Section 197.502(3), Florida Statutes (2012) also allows, but does not require the County, to “apply for tax deeds on certificates on property valued at less than \$5,000 on the property appraiser’s most recent assessment roll;” and

WHEREAS, the Tax Collector and County Staff have recommended, that except in the cases of individual parcels with unique characteristics, there is no compelling public purpose in bringing such parcels to tax deed sale; and

WHEREAS, the Board has determined that indefinitely deferring processing tax deed applications for certificates maturing in 2013, solely on those properties which were valued at less than \$5,000 on the Property Appraiser’s most recent assessment roll, until such time, if ever, as the Board may direct processing these applications, is in the best interest of the County.

NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF COUNTY COMMISSIONERS in meeting duly-assembled on this 20<sup>th</sup> day of August, 2013, in accordance with the Tax Collector's and County Staff's recommendations, hereby directs the Tax Collector and the Clerk, on behalf of the Board, to defer making application for deeds on all County-held certificates sold in 2011, and maturing in 2013, for an indefinite period of time, on properties which have been valued at less than \$5,000 on the Property Appraiser's most recent assessment roll, pursuant to Section 197.502(3), Florida Statutes (2012).

Commissioner \_\_\_\_\_ offered the foregoing resolution and moved its adoption, which was seconded by Commissioner \_\_\_\_\_ and upon roll call the vote was:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent and not voting: \_\_\_\_\_

APPROVED AS TO FORM  
OFFICE OF COUNTY ATTORNEY  
By William C. Smith  
Attorney