


9.11.14 # 23

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

FROM: James L. Bennett, County Attorney 

SUBJECT: Recommendation to Adopt a Resolution to Postpone Applying for Tax  
Deeds on 2012 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 (2013)

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

DATE: September 11, 2014

RECOMMENDATION: I RECOMMEND THAT THE BOARD OF COUNTY  
COMMISSIONERS ADOPT THE ATTACHED RESOLUTION DEFERRING PROCESSING  
2014 TAX DEED APPLICATIONS ON 2012 COUNTY-HELD TAX CERTIFICATES, IN  
CONFORMANCE WITH SECTION 197.502(3), FLORIDA STATUTES (2013).

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 2012 certificates,  
maturing for tax deed purposes in 2014, 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 eighty-five (85) affected properties.

The eighty-five (85) County-held certificates affected by this resolution as of August 1, 2014, 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 2013 tax roll is attached as Attachment "A." The  
County would be required to remit \$130.00 for each of the eighty-five (85) tax deed applications  
submitted, to pay for the statutorily required title searches, for a total of \$11,050.00. 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
2011	6/1/2012	3243	27/29/15/07920/005/0111	513.00
2011	6/1/2012	4200	09/30/15/74826/000/0081	840.00
2011	6/1/2012	12251	25/31/16/85140/000/0361	993.00
2011	6/1/2012	11898	25/31/16/19350/001/0090	1,282.00
2011	6/1/2012	11809	25/31/16/00000/110/0900	1,318.00
2011	6/1/2012	2391	10/29/15/51948/002/0060	1,321.00
2011	6/1/2012	2393	10/29/15/51948/003/0040	1,321.00
2011	6/1/2012	11819	25/31/16/01548/000/0030	1,363.00
2011	6/1/2012	11863	25/31/16/15012/000/0440	1,363.00
2011	6/1/2012	2390	10/29/15/51948/002/0010	1,404.00
2011	6/1/2012	11939	25/31/16/26028/000/0025	1,409.00
2011	6/1/2012	11940	25/31/16/26028/000/0026	1,424.00
2011	6/1/2012	11706	24/31/16/00000/230/0200	1,437.00
2011	6/1/2012	2344	10/29/15/33534/002/0120	1,470.00
2011	6/1/2012	2349	10/29/15/33534/003/0200	1,470.00
2011	6/1/2012	2357	10/29/15/33552/004/0560	1,470.00
2011	6/1/2012	2372	10/29/15/33552/005/0440	1,470.00
2011	6/1/2012	12250	25/31/16/85140/000/0360	1,531.00
2011	6/1/2012	12014	25/31/16/31248/000/0330	1,614.00
2011	6/1/2012	12150	25/31/16/63612/000/0270	1,632.00
2011	6/1/2012	12077	25/31/16/48960/000/0450	1,664.00
2011	6/1/2012	11938	25/31/16/26028/000/0022	1,668.00
2011	6/1/2012	12147	25/31/16/63612/000/0140	1,683.00
2011	6/1/2012	12193	25/31/16/78750/000/0193	1,733.00
2011	6/1/2012	12060	25/31/16/40734/002/0050	1,772.00
2011	6/1/2012	12138	25/31/16/59670/004/0010	1,784.00
2011	6/1/2012	12247	25/31/16/85140/000/0300	1,784.00
2011	6/1/2012	12314	26/31/16/00432/003/0020	1,829.00
2011	6/1/2012	11858	25/31/16/15012/000/0310	1,835.00
2011	6/1/2012	2351	10/29/15/33534/003/0290	1,838.00
2011	6/1/2012	12146	25/31/16/63612/000/0100	1,867.00
2011	6/1/2012	12224	25/31/16/82008/000/0120	1,996.00
2011	6/1/2012	12133	25/31/16/59670/001/0010	2,097.00
2011	6/1/2012	11844	25/31/16/14742/000/0091	2,103.00
2011	6/1/2012	2744	15/29/15/33462/000/0081	2,127.00
2011	6/1/2012	11812	25/31/16/00000/430/0400	2,197.00
2011	6/1/2012	12058	25/31/16/37170/000/0070	2,231.00
2011	6/1/2012	12104	25/31/16/51138/000/0100	2,253.00
2011	6/1/2012	11967	25/31/16/28944/000/0020	2,254.00
2011	6/1/2012	12112	25/31/16/53334/000/0031	2,292.00
2011	6/1/2012	12451	26/31/16/72936/000/0480	2,302.00
2011	6/1/2012	13543	36/31/16/49014/000/0010	2,339.00
2011	6/1/2012	12199	25/31/16/79290/000/0150	2,366.00
2011	6/1/2012	12270	25/31/16/85410/000/0050	2,440.00
2011	6/1/2012	12089	25/31/16/50022/000/0070	2,490.00
2011	6/1/2012	12090	25/31/16/50022/000/0080	2,490.00
2011	6/1/2012	11385	22/31/16/14418/011/0100	2,504.00
2011	6/1/2012	3850	04/30/15/00000/430/6600	2,567.00
2011	6/1/2012	11620	23/31/16/65862/004/0150	2,604.00
2011	6/1/2012	1135	01/28/15/88560/151/0013	2,652.00
2011	6/1/2012	12111	25/31/16/53334/000/0020	2,657.00
2011	6/1/2012	2968	22/29/15/07938/010/0010	2,742.00
2011	6/1/2012	3841	04/30/15/00000/430/2600	2,746.00

Tax Yr	Issued Da	Cert #	Parcel Number	Assessed Value
2011	6/1/2012	12943	28/31/16/21420/000/0200	2,774.00
2011	6/1/2012	12707	27/31/16/33426/002/0080	2,789.00
2011	6/1/2012	12942	28/31/16/21420/000/0110	2,844.00
2011	6/1/2012	2373	10/29/15/33552/005/0460	2,898.00
2011	6/1/2012	13061	28/31/16/75006/000/0360	2,932.00
2011	6/1/2012	11265	21/31/16/35244/010/0110	3,105.00
2011	6/1/2012	11630	23/31/16/65862/008/0030	3,127.00
2011	6/1/2012	12560	26/31/16/97560/000/0690	3,157.00
2011	6/1/2012	11286	21/31/16/35244/022/0030	3,161.00
2011	6/1/2012	2451	10/29/15/69138/007/0110	3,188.00
2011	6/1/2012	11529	23/31/16/17442/002/0110	3,218.00
2011	6/1/2012	11344	21/31/16/94032/010/0150	3,241.00
2011	6/1/2012	12466	26/31/16/73026/000/0141	3,250.00
2011	6/1/2012	11960	25/31/16/28872/000/0090	3,423.00
2011	6/1/2012	11941	25/31/16/26298/000/0110	3,514.00
2011	6/1/2012	12695	27/31/16/29754/001/0154	3,569.00
2011	6/1/2012	12211	25/31/16/79722/000/0430	3,651.00
2011	6/1/2012	12332	26/31/16/12618/000/0290	3,651.00
2011	6/1/2012	12768	27/31/16/69552/000/0800	3,656.00
2011	6/1/2012	2461	10/29/15/69138/011/0020	3,927.00
2011	6/1/2012	6066	05/27/16/00000/420/0200	3,990.00
2011	6/1/2012	12419	26/31/16/66456/000/0130	4,204.00
2011	6/1/2012	12421	26/31/16/66456/000/0190	4,204.00
2011	6/1/2012	12426	26/31/16/68004/002/0080	4,396.00
2011	6/1/2012	8140	33/29/16/70380/100/1402	4,411.00
2011	6/1/2012	11442	22/31/16/96174/007/0070	4,412.00
2011	6/1/2012	11990	25/31/16/29682/010/0010	4,434.00
2011	6/1/2012	1022	35/27/15/19872/080/0010	4,615.00
2011	6/1/2012	3320	27/29/15/94464/000/0130	4,665.00
2011	6/1/2012	6232	13/27/16/97015/000/0611	4,809.00
2011	6/1/2012	12914	28/31/16/02034/000/0240	4,883.00

RESOLUTION NO. 14-\_\_

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 2012.

WHEREAS, Section 197.502(1), Florida Statutes (2013), 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 (2013), 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 (2013) 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 2014, 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 11<sup>th</sup> day of September, 2014, 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 2012, and maturing in 2014, 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 (2013).

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 the County Attorney