

9.10.15 #35

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 2013 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 (2015)

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  
Andrew Pupke, Planning Manager, Facility Management  
Mark S. Woodard, County Administrator

DATE: September 10, 2015

RECOMMENDATION: I RECOMMEND THAT THE BOARD OF COUNTY COMMISSIONERS ADOPT THE ATTACHED RESOLUTION DEFERRING PROCESSING 2015 TAX DEED APPLICATIONS ON 2013 COUNTY-HELD TAX CERTIFICATES, IN CONFORMANCE WITH SECTION 197.502(3), FLORIDA STATUTES (2015).

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 2013 certificates, maturing for tax deed purposes in 2015, 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 ninety-one (91) affected properties.

The ninety-one (91) County-held certificates affected by this Resolution as of August 1, 2015, 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 ninety-one (91) tax deed applications submitted, to pay for the statutorily required title searches, for a total of \$11,830.00. 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

RESOLUTION NO. 15-\_\_\_\_

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 2013.

WHEREAS, Section 197.502(1), Florida Statutes (2015), 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 (2015), 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 (2015) 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 2015, 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 10<sup>th</sup> day of September, 2015, 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 2013, and maturing in 2015, 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 (2015).

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

  
\_\_\_\_\_  
Senior Assistant County Attorney

Tax Yr	Issued Dat	Cert #	Account N	Parcel Number	Assessed Value
2012	6/1/2013	3525	R102137	09/30/15/74826/000/0081	820.00
2012	6/1/2013	1857	R111894	10/29/15/51948/002/0060	1,354.00
2012	6/1/2013	11094	R288692	26/31/16/72900/000/0240	1,406.00
2012	6/1/2013	10574	R277624	25/31/16/19350/001/0090	1,410.00
2012	6/1/2013	1856	R111890	10/29/15/51948/002/0010	1,433.00
2012	6/1/2013	10496	R277261	25/31/16/01548/000/0030	1,499.00
2012	6/1/2013	10527	R277402	25/31/16/14742/000/0111	1,549.00
2012	6/1/2013	10378	R264455	24/31/16/00000/230/0200	1,581.00
2012	6/1/2013	10252	R253531	23/31/16/24138/015/0050	1,624.00
2012	6/1/2013	6097	R407802	25/28/16/18432/002/0122	1,804.00
2012	6/1/2013	10762	R278641	25/31/16/48960/000/0450	1,830.00
2012	6/1/2013	10079	R242579	22/31/16/14418/011/0100	1,860.00
2012	6/1/2013	10218	R253283	23/31/16/17442/007/0161	1,870.00
2012	6/1/2013	10916	R279627	25/31/16/84726/000/0380	1,884.00
2012	6/1/2013	11469	R436905	27/31/16/79200/000/0070	1,891.00
2012	6/1/2013	10876	R279406	25/31/16/78750/000/0193	1,906.00
2012	6/1/2013	2166	R160920	15/29/15/33462/000/0081	1,989.00
2012	6/1/2013	10983	R287737	26/31/16/00432/003/0020	2,012.00
2012	6/1/2013	10587	R277674	25/31/16/19350/005/0030	2,018.00
2012	6/1/2013	10843	R279188	25/31/16/64854/000/0240	2,018.00
2012	6/1/2013	11460	R299099	27/31/16/76806/000/0400	2,042.00
2012	6/1/2013	11409	R298743	27/31/16/69552/000/0800	2,087.00
2012	6/1/2013	11562	R308066	28/31/16/21420/000/0200	2,092.00
2012	6/1/2013	11338	R298221	27/31/16/33426/002/0080	2,102.00
2012	6/1/2013	11561	R308057	28/31/16/21420/000/0110	2,113.00
2012	6/1/2013	11673	R309763	28/31/16/75006/000/0360	2,185.00
2012	6/1/2013	10578	R277630	25/31/16/19350/001/0140	2,198.00
2012	6/1/2013	10033	R233208	21/31/16/94032/010/0150	2,239.00
2012	6/1/2013	10525	R277400	25/31/16/14742/000/0091	2,313.00
2012	6/1/2013	10232	R253433	23/31/16/24138/006/0160	2,336.00
2010	6/1/2013	14179	R253433	23/31/16/24138/006/0160	2,336.00
2012	6/1/2013	7999	R464937	31/30/16/32202/001/0081	2,348.00
2012	6/1/2013	10845	R279204	25/31/16/66564/001/0080	2,388.00
2012	6/1/2013	10777	R278714	25/31/16/50022/000/0160	2,465.00
2012	6/1/2013	10954	R279824	25/31/16/89604/000/0460	2,465.00
2012	6/1/2013	10132	R243618	22/31/16/96174/007/0070	2,468.00
2012	6/1/2013	10786	R278775	25/31/16/51138/000/0100	2,478.00
2012	6/1/2013	10644	R277956	25/31/16/28944/000/0020	2,479.00
2012	6/1/2013	11548	R307896	28/31/16/02088/003/0010	2,487.00
2012	6/1/2013	10613	R277789	25/31/16/22320/000/0400	2,493.00
2012	6/1/2013	13842	R351249	31/31/17/62460/000/0510	2,505.00
2012	6/1/2013	10796	R278825	25/31/16/53334/000/0031	2,521.00
2012	6/1/2013	1912	R112369	10/29/15/69138/007/0110	2,524.00
2012	6/1/2013	11541	R307851	28/31/16/02034/000/0240	2,558.00
2012	6/1/2013	11326	R298120	27/31/16/29754/001/0154	2,667.00
2012	6/1/2013	10883	R279428	25/31/16/79290/000/0150	2,680.00

2012	6/1/2013	13799	R350774	31/31/17/36684/000/0520	2,738.00
2012	6/1/2013	10773	R278707	25/31/16/50022/000/0070	2,739.00
2012	6/1/2013	10774	R278708	25/31/16/50022/000/0080	2,739.00
2012	6/1/2013	10852	R279269	25/31/16/68040/003/0030	2,739.00
2012	6/1/2013	10291	R254252	23/31/16/65862/004/0150	2,750.00
2012	6/1/2013	10891	R445282	25/31/16/79722/000/0430	2,758.00
2012	6/1/2013	11433	R298945	27/31/16/75402/000/0790	2,800.00
2012	6/1/2013	11441	R298990	27/31/16/75402/000/1310	2,800.00
2012	6/1/2013	11445	R299013	27/31/16/75402/000/1550	2,800.00
2012	6/1/2013	3221	R34457	04/30/15/00000/430/6600	2,824.00
2012	6/1/2013	13864	R351453	31/31/17/74304/000/0760	2,893.00
2012	6/1/2013	826	R2295	01/28/15/88560/151/0013	2,917.00
2012	6/1/2013	10795	R278823	25/31/16/53334/000/0020	2,923.00
2012	6/1/2013	1836	R111749	10/29/15/33552/005/0460	2,953.00
2012	6/1/2013	10776	R278713	25/31/16/50022/000/0150	2,983.00
2012	6/1/2013	2357	R236733	22/29/15/07938/010/0010	3,016.00
2012	6/1/2013	8546	R18209	02/31/16/48636/001/0030	3,033.00
2012	6/1/2013	11317	R298059	27/31/16/28890/000/0660	3,036.00
2012	6/1/2013	11275	R436895	27/31/16/15408/005/0041	3,040.00
2012	6/1/2013	11417	R298806	27/31/16/74646/000/0530	3,041.00
2012	6/1/2013	1918	R112414	10/29/15/69138/011/0020	3,107.00
2012	6/1/2013	12008	R380829	34/31/16/59616/000/0060	3,108.00
2012	6/1/2013	11280	R436896	27/31/16/15408/008/0011	3,118.00
2012	6/1/2013	1730	R99765	09/29/15/37422/002/0180	3,188.00
2012	6/1/2013	10621	R277844	25/31/16/26298/000/0420	3,266.00
2012	6/1/2013	10686	R278176	25/31/16/29682/013/0080	3,277.00
2012	6/1/2013	10889	R279496	25/31/16/79722/000/0320	3,277.00
2012	6/1/2013	11213	R289505	26/31/16/97560/000/0690	3,300.00
2012	6/1/2013	11273	R297733	27/31/16/15408/005/0030	3,315.00
2012	6/1/2013	13836	R351202	31/31/17/62460/000/0010	3,410.00
2012	6/1/2013	1498	R426650	03/29/15/00000/240/0400	3,538.00
2012	6/1/2013	11115	R288869	26/31/16/73026/000/0141	3,575.00
2012	6/1/2013	10057	R242385	22/31/16/08352/008/0160	3,629.00
2012	6/1/2013	10618	R277818	25/31/16/26298/000/0110	3,865.00
2012	6/1/2013	11092	R288685	26/31/16/72900/000/0160	3,941.00
2012	6/1/2013	11000	R450238	26/31/16/12618/000/0290	3,948.00
2012	6/1/2013	11706	R310010	28/31/16/94248/010/0010	4,207.00
2011	6/1/2013	14156	R310010	28/31/16/94248/010/0010	4,207.00
2012	6/1/2013	12159	R403060	36/31/16/50418/000/0180	4,253.00
2012	6/1/2013	10622	R277849	25/31/16/26298/000/0460	4,296.00
2012	6/1/2013	11081	R288508	26/31/16/66456/000/0130	4,553.00
2012	6/1/2013	11083	R288514	26/31/16/66456/000/0190	4,553.00
2012	6/1/2013	13759	R335684	30/31/17/79038/002/0130	4,726.00
2012	6/1/2013	11086	R288536	26/31/16/68004/002/0080	4,774.00
2012	6/1/2013	8295	R389449	35/30/16/74340/008/0010	4,895.00