

RESOLUTION NO. 16-_____

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 2014.

WHEREAS, Section 197.502(1), Florida Statutes (2016), 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 (2) years until seven (7) years after the purchase of the certificate; and

WHEREAS, Section 197.502(3), Florida Statutes (2016), 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 (2016), 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 2016, 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 this 14th day of September 2016, 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 2014 and maturing in 2016, 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 (2016).

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: _____


OFFICE OF COUNTY ATTORNEY
Approved as to Form