



# Pinellas County

## Staff Report

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**File #:** 17-1484A, **Version:** 1

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### **Subject:**

Resolution deferring the processing of 2017 tax deed applications on 2015 County-held tax certificates in conformance with Section 197.502(3), Florida Statutes.

### **Recommended Action:**

Adopt a resolution to postpone applying for tax deeds on 2015 County-held tax certificates for properties assessed by the Pinellas County Property Appraiser on the most recent assessment roll at values less than \$5,000.00.

### **Strategic Plan:**

N/A

### **Summary:**

Historically, the County applied for tax deeds on all certificates maturing annually, regardless of the assessed value of the underlying real property. In recent years, and at the recommendation of the Pinellas County Tax Collector (Tax Collector), the Board of County Commissioners (Board) has exercised 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 \$5,000.00 on the Property Appraiser's most recent assessment roll. 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.

The Tax Collector continues to recommend that applications for tax deeds on the 2015 certificates, maturing for tax deed purposes in 2017, with underlying properties assessed at less than \$5,000.00, be deferred indefinitely, as described in the resolution. The fiscal impact of this deferral is minimal, particularly because there are only 73 affected properties.

The 73 County-held certificates affected by this resolution as of August 16, 2017, are on properties which most of would be undevelopable because of size, shape, or condition. A list of those properties and assessed values on the 2015 tax roll is attached as Attachment A. The County would be required to remit \$130.00 for each of the 73 tax deed applications submitted to pay for the statutorily required title searches for a total of \$9,490.00. 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 any time 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.

**Background Information:**

N/A

**Fiscal Impact:**

Minimal

**Staff Member Responsible:**

Jewel White, County Attorney

Jason C. Ester, Senior Assistant County Attorney

Andrew Pupke, Director, Real Estate Management

**Partners:**

The Honorable Ken Burke, Clerk of the Circuit Court and Comptroller

The Honorable Charles W. Thomas, Tax Collector

**Attachments:**

Resolution

Attachment A