



# Pinellas County

## Legislation Details (With Text)

**File #:** 18-1386A **Version:** 1  
**Type:** County Attorney Item **Status:** Passed  
**File created:** 8/28/2018 **In control:** Tax Collector's Office  
**On agenda:** 9/25/2018 **Final action:** 9/25/2018  
**Title:** Resolution deferring the processing of 2018 tax deed applications on 2016 County-held tax certificates in conformance with Section 197.502(3), Florida Statutes.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Adopted RES 18-71, 2. Proposed resolution, 3. Attachment A

Date	Ver.	Action By	Action	Result
9/25/2018	1	Board of County Commissioners	approved	Pass

### **Subject:**

Resolution deferring the processing of 2018 tax deed applications on 2016 County-held tax certificates in conformance with Section 197.502(3), Florida Statutes.

### **Recommended Action:**

Adopt the proposed resolution to postpone applying for tax deeds on 2016 County-held tax certificates for properties assessed by the Property Appraiser on the most recent assessment roll at values less than \$5,000.00.

### **Strategic Plan:**

N/A

### **Summary:**

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 of County Commissioners (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 \$5,000.00 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.

The Tax Collector continues to recommend that application for tax deed on the 2016 certificates, maturing for tax deed purposes in 2018, and which underlying properties were assessed at less than \$5,000.00 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 fifteen (15) affected properties.

The fifteen (15) County-held certificates affected by this resolution as of August 24, 2018, 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 2016 tax roll is included with this request as Attachment A. The County would be required to remit \$130.00 for each of the fifteen (15) tax deed applications submitted, which would pay for the statutorily required title searches, for a total of \$1,950.00. 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. Accordingly, for the present, I recommend that the Board adopt the proposed resolution and the Tax Collector concurs.

**Background Information:**

N/A

**Fiscal Impact:**

Minimal.

**Staff Member Responsible:**

Jewel White, County Attorney

Jason C. Ester, Senior Assistant County Attorney

**Partners:**

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

The Honorable Charles W. Thomas, Tax Collector

**Attachments:**

Proposed resolution

Attachment A