

August 2, 2022

VIA ELECTRONIC MAIL: dreingold@ircgov.com

Dylan Reingold, Esq.
Office of the County Attorney
Indian River County
1801 27th Street
Vero Beach, FL 32960

Re: Canceling Taxes for Land having Parcel ID No. 31-37-00-00001-1441-00003.0

Purchase from Marrero Our File No. 21-346

Dear Dylan:

The City completed its purchase of approximately one (1) acre of vacant land from Melissa Marrero. The City anticipates using this land to increase the sixe of its stormwater retention area adjacent to the Hall, Carter James Subdivison. The City requests that the County cancel taxes for 2022 and remove the property from the tax roll as of February 17, 2022, the date the Warranty Deed was recorded. A copy of the recorded Deed is attached.

Pursuant to the Constitution of the State of Florida Article VII Section 3(c) "all property owned by a municipality and used exclusively by it for municipal or public purposes shall be exempt from taxation". Section 196.28(1) F.S. provides in relevant part "The board of county commissioners of each county of the state be and it is hereby given full power and authority to cancel and discharge any and all liens for taxes, delinquent or current, held or owned by the county or the state, upon lands, heretofore or hereafter, conveyed to, or acquired by any $\cdot \cdot \cdot$ municipality of the state, $\cdot \cdot \cdot$ for road purposes, defense purposes, recreation, reforestation or other public use; and said lands shall be exempt from county taxation so long as the same are used for such public purposes".

I understand that the tax bill for 2022 is less than \$150, therefore no taxes are due.

Please advise if there is anything else the City needs to do to have this Land removed from the tax roll.

Very truly yours,

Warren W. Dill City Attorney

WWD/jlb Enclosure

cc: Mark D. Mathes, City Manager (w/encl)

Putnam Moreman, Director of Finance (w/encl) t:\clients\1760\21-346\letter to dylan re cancellation of taxes.docx

Prepared By & Return To: Warren W. Dill, Esq. Dill, Evans & Rhodeback 1565 US Highway 1 Sebastian, FL 32958

Parcel Identification No. 31-37-00-00001-1441-00003.0

Warranty Deed (STATUTORY FORM - SECTION 689.02, F.S.)

This Warranty Deed, made this 17th day of February, 2022, between Melissa Marrero and Jonathan Anthony Marrero, wife and husband, whose address is 805 Palm Avenue, Fort Pierce, FL 34982, hereinafter collectively referred to as "Grantor", and City of Fellsmere, Florida, whose post office address is 22 South Orange Street, Fellsmere, FL 32948, hereinafter referred to as "Grantee".

Witnesseth, that said Grantor, for and in consideration of the sum of TEN DOLLARS (\$10.00), and other good and valuable considerations to said Grantor in hand paid by said Grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the said Grantee, and Grantee's heirs and assigns forever, the following described land, situate, lying and being in Indian River County, Florida, to-wit:

The following part of Tract 1441, Fellsmere Farms Company's subdivision of all unsurveyed part of Township 31 South, Range 37 East, according to the plat thereof as recorded in Plat Book 2, Pages 1 and 2, Public Records of St. Lucie County, Florida (said land now tying in Indian River County, Florida) and being more particularly described as follows:

From a point on the West line of Tract No. 1441; which point is S 0°21' E a distance of 439.31 feet from the Northwest corner; thence N 89°39' East, 200 feet for the Point of Beginning; thence N 89°39' E, 100 feet; thence S 0° 21' East, 205.15 feet to a point on the North Right of Way of Railroad; thence N 89°14' West, 100.06 feet; thence N 0°21 West 201.37 feet to the Point of Beginning.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

Subject to governmental regulations, covenants, rights of way, restrictions, easements and reservations of record, if any, but this provision shall not operate to reimpose the same, and taxes for the year and subsequent years.

And the Grantor hereby covenants with said Grantee that the Grantor is lawfully seized of said land in fee simple; that the Grantor has good right and lawful authority to sell and convey said land; that the Grantor hereby fully warrants the title to said land and will defend the same against the lawful claims of all persons whomsoever and that said land is free of all encumbrances, except as stated herein and taxes accruing subsequent to December 31, 2021.

In Witness Whereof, Grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

WITNESSES AS TO BOTH:

(Sign) Brome Se

(Sign) Mana Saug-Sanhy

(Print Name) Maria Suarez-Sunchez

Melissa Marrero

Jonathan Anthony Marrero

State of Florida County of Indian River

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 17th day of February, 2022 by Melissa Marrero and Jonathan Anthony Marrero, wife and husband who of are personally known to me or with the state of the sta

Florida as identification.

06/25/2025

[Notary Seal]

Notary Public, State of Iderida Commission No.
Printed Name: Maria Sugrez - Sanchez

My Commission Expires: 06/25/2025