

April 15, 2019

VIA ELECTRONIC MAIL: nmossali@ircgov.com

Indian River County Attorney's Office
ATTN: Nancy Mossali, Legal Assistant
1801 27th Street
Vero Beach, Florida 32960

RE: Tarpon IV, LLC
Code Enforcement Lien Foreclosure
Property Address: 12960 100th Lane
Parcel ID No. 31-37-00-00002-0000-00035.0
Our File No.: 18-035

And

Pacific Financial, LLC
Code Enforcement Lien Foreclosure
Property Address: 12955 100th Lane
Parcel ID No. 31-37-00-00002-0000-00027.0
Our File No.: 18-034

And

Gholam Reza Torkaman
Code Enforcement Lien Foreclosure
Property Address: 12918 100th Place
Parcel ID No. 31-37-00-00002-0000-00014.0
Our File No.: 18-033

Dear Nancy:

The City of Fellsmere has received the enclosed Certificates of Title for the above referenced properties. There are outstanding tax certificates for Tarpon, LLC and Pacific Financial, LLC properties which the City is in the process of paying. I am working with Debbie Gee in the Tax Collector's Office. The taxes were current on Mr. Torkaman's property. The City requests that the County cancel the taxes for 2019 on all three properties and take them off the tax roll for future years.

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 ... municipality of the state, ... 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".

You will note that all three properties are located relatively close together immediately West of the Hall, Carter and James subdivision. This is the area that the City agreed with the County to annex in an attempt to clean it up.

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It is my understanding from discussions with Jason Nunemaker that the City will be using these small lots for drainage retention and open space for the neighborhood.

Please advise if there is anything else the City needs to do to have these properties removed from the tax rolls.

Very truly yours,

Warren W. Dill
City Attorney

WWD/jlb

Enclosures

cc: Jason R. Nunemaker, City Manager (w/ encl)

Putnam Moreman, CPA, CGFM, Director of Finance (w/ encl)

Mark D. Mathes, PE, AICP, Director of Community Development (w/encl)