

Joel Tyson, Mayor
Mark D. Mathes, City Manager

cultivate. nurture. grow...

F e l l s m e r e

July 27, 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. 31-37-00-00009-0650-00007.0**
Our File No. 22-217

Dear Dylan:

The City recently completed its purchase of approximately one (1) acre of vacant land from Giuseppe's Restaurant, Inc. The City anticipates using this land for affordable housing. The City requests that the County cancel taxes for 2022 and remove the property from the tax roll as of July 27, 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 . . . 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".

Letter to Dylan Reingold, Esq.

July 27, 2022

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Prorated funds were collected at closing for the taxes. These funds were sent to and received by Jordan Abbey, Manager of Taxes and Licenses, Tax Collector's Office.

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\22-217\letter to dylan re cancellation of taxes.docx

3120220047090 RECORDED IN THE RECORDS OF JEFFREY R. SMITH, CLERK OF CIRCUIT COURT INDIAN RIVER CO FL
BK: 3559 PG: 1691, 7/28/2022 3:51 PM D DOCTAX PD \$1,050.00

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

Parcel Identification No. 31-37-00-00009-0650-00007.0

======(Space above this line for recording data)=====

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

This Warranty Deed, made this 27th day of July, 2022, between Giuseppe's Restaurant, Inc., a Florida corporation, previously of record as Giuseppe's, Inc. whose address is 4 S. Bay Street, Fellsmere, Florida 32948, hereinafter referred to as "Grantor", and City of Fellsmere, Florida, a Municipal corporation created pursuant to the laws of the State of 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:

Lots 21 through 33, Block 65, TOWN OF FELLSMERE, according to the plat thereof recorded in Plat Book 2, Page 3, Public Records of St. Lucie County, Florida; said land now lying and being in Indian River County, Florida.

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:

(Sign) *Manu Suarez Sanchez*
(Print Name) Manu Suarez-Sanchez
(Sign) *Josée L. Buck*
(Print Name) Josée L. Buck

Giuseppe's Restaurant, Inc., a Florida corporation
previously of record as Giuseppe's, Inc.
By: *Edoardo Giambano*
Edoardo Giambano, President

State of Florida
County of Indian River

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 27th day of July, 2022 by Edoardo Giambano, President of Giuseppe's Restaurant, Inc., a Florida corporation previously of record as Giuseppe's Inc., and on behalf of the company, who [] is personally known to me or [] has produced a driver's license issued by the State of Florida as identification.



[Notary Seal]

Josée L. Buck
Notary Public, State of Florida Commission No.
Printed Name:
My Commission Expires: