




Office of  
INDIAN RIVER COUNTY  
ATTORNEY

Dylan Reingold, County Attorney  
William K. DeBraul, Deputy County Attorney  
Kate Pingolt Cotner, Assistant County Attorney

**MEMORANDUM**

TO: Board of County Commissioners  
FROM: Dylan Reingold - County Attorney   
DATE: March 2, 2017  
SUBJECT: Resolutions Canceling Taxes on Properties Dedicated to the City of Fellsmere for Public Purposes

In December, 2016 the City of Fellsmere received, by donation, four parcels of land. The City of Fellsmere intends to use these parcels for public purposes, being stormwater management; recreation; public trails and greenways; and cultural facilities.

For this reason, two resolutions have been prepared for consideration by the Board for removing the below recited four properties from the tax roll for ad valorem taxes for current and future years. (The 2016 real property taxes have been paid.)

1. part of Parcel # 31-37-00-00001-1434-00001.1 and part of Parcel # 31-37-00-00001-1435-00001.1 donated to City of Fellsmere by Fountains of Fellsmere, LLC Warranty Deed recorded in Book 2993, Page 304
2. part of Parcel # 31-37-00-00001-0000-00003.0 and part of Parcel # 31-37-00-00001-1434-00001.0 donated to City of Fellsmere by Mirzam Land Investment, LLC Warranty Deed recorded in Book 2993, Page 308

**FUNDING:**

There is no cost associated with this item.

**RECOMMENDATION:**

Authorize the Chairman of the Board of County Commissioners to execute the Resolutions to cancel current and future ad valorem taxes upon these publicly owned lands, and the Clerk to send a certified copy of each Resolution to the Tax Collector and Property Appraiser so that the current ad valorem taxes and future ad valorem taxes may be cancelled.

/nhm

Attachments: Letter Request  
Resolutions

cc: Carole Jean Jordan - Tax Collector  
David Nolte - Property Appraiser  
Warren W. Dill, City Attorney, City of Fellsmere  
Putnam Moreman, CPA, CGFM – Finance Director  
Jason Nunemaker – City Manager