

July 27, 2021

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. 31-37-00-00001-1441-00004.0
Our File No. 21-205

Dear Dylan:

The City recently completed its purchase of approximately one (1) acre of vacant land from Michael O'Haire's Trust adjacent to its stormwater retention area in the Hall, Carter, James Subdivision. The City will be using this land to expand the stormwater retention area. The City requests that the County cancel taxes for 2021 and remove the property from the tax roll as of July 19, 2021, 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".

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\21-205\2021.07.26 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. 31-37-00-00001-1441-00004.0

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

This Warranty Deed, made this Helday of July, 2021, between Michael O'Haire, Individually and as Trustee of The Michael O'Haire Living Trust U/ND January 30, 2019, whose address is 3111 Cardinal Drive, Vero Beach, FL 32963, hereinafter referred to as "Grantor", and City of Fellsmere, Florida, Florida, whose post office address is 22 S. 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 of Fellsmere Farms Company's subdivision of all unsurveyed part of Township 31 South, Range 37 East, according to the plat thereof recorded in Plat Book 2, Pages 1 and 2, St. Lucie County Records (said land now lying in Indian River County):

From a point on the west line of Tract No. 1441; which point is S 0°21' E a distance of 439.31' from NW Corner; thence N 89°39' E 300' for point of beginning; thence N 89°39' E 200'; thence S 0°21' E 212.71' to a point on North Right of Way of Railroad; thence N 88°14' W 200.12'; thence N 0°21' W 205.15' to 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, 2020.

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:

Michael O'Haire, Individually and as Trustee of The Michael O'Haire Living Trust U/A/D January 30, 2019

(Print Name) Stephanie M. Petrulak

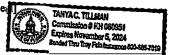
(Sign) Slarya C Selman

(Print Name) Tanya C. Tillman

State of Florida County of Indian River

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 45 day of July, 2021 by Michael O'Haire, Individually and as Trustee of The Michael O'Haire Living Trust U/A/D 1-30-19 who [V] is personally known to me or [] has produced a driver's license issued by the State of _______ as identification.

[Notary Se



Notary Rublic, State of Florida Commission No.
Printed Name: Tanya C. Tillman

My Commission Expires: November 5, 2024