## CONSENT: 9/24/2024



## Office of INDIAN RIVER COUNTY ATTORNEY

Susan J. Prado, Deputy County Attorney Christopher A. Hicks, Assistant County Attorney

## **MEMORANDUM**

TO: Board of County Commissioners

FROM: Susan J. Prado – Deputy County Attorney

DATE: September 12, 2024

SUBJECT: Resolution Cancelling Taxes on a Property Purchased by the City of Fellsmere for Public Purpose - Roger L. Moss and Lindsey J. Moss - Road and Drainage

A parcel of land was purchased by the City of Fellsmere ("City") and the City will be using the property for the public purpose of road and drainage in support of the 97<sup>th</sup> Street expansion project, a copy of the letter from the City stating the public purpose of the property is attached.

For this reason, a resolution has been prepared for consideration by the Board for removing the below recited property from the tax roll for ad valorem taxes for current and future years.

Parcel No.: 31370000001154000002.0 Site Address: 12855 97<sup>th</sup> ST, Fellsmere, FL 32948 Purchased From: Roger L. Moss and Lindsey J. Moss Public Purpose: Road and Drainage for 97<sup>th</sup> Street Expansion for the City of Fellsmere Instrument: Warranty Deed Recorded in: Book 3690, Page 253

**FUNDING:** There is no cost associated with this item.

**<u>RECOMMENDATION</u>**: Authorize the Chairman of the Board of County Commissioners to execute the Resolution to cancel current and future ad valorem taxes upon the publicly owned land, and the Clerk to send a certified copy of the Resolution to the Tax Collector and Property Appraiser so that the current ad valorem taxes and future ad valorem taxes may be cancelled.

## ATTACHMENTS:

Letter Resolution Tax Collector's Office of IRC Receipt Pro-Rated Taxes

cc: Carole Jean Jordan - Tax Collector Wesley Davis - Property Appraiser City Attorney, City of Fellsmere