

DILL, EVANS & RHODEBACK

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LOCAL GOVERNMENTS • COMMUNITY ASSOCIATIONS • BUSINESSES
REAL ESTATE • CIVIL LITIGATION • ELDER LAW

April 11, 2024

VIA ELECTRONIC MAIL: bdebraal@ircgov.com

Bill DeBraul
Office of the County Attorney
Indian River County
1801 27th Street
Vero Beach, FL 32960

**Re: Canceling Taxes for Land having Parcel ID No. 31370000001154000002-0
Our File No. 22-194B**

Dear Bill:

The City recently completed its purchase of 12855 97th Street, Fellsmere, FL 32948 from Roger L. Moss and Roger Hubert Moss. The City requests that the County cancel taxes for 2024 and remove the property from the tax roll as of April 12, 2024, 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".

1565 US Highway 1
Sebastian, FL 32958
Phone (772) 589-1212 - Fax (772) 589-5212
Attorneys@DillEvans.com

The City proposes to use this land for road and drainage purposes in support of its 97th Street expansion project.

Prorated funds were collected at closing for the 2024 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,

A handwritten signature in black ink, appearing to read "Warren", written in a cursive style.

Warren W. Dill
City Attorney

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

Parcel Identification No. 31-37-00-00001-1540-00002/0

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

This Warranty Deed, made this 11 day of April, 2024, between Roger L. Moss and Lindsey J. Moss, husband and wife, and Roger Hubert Moss, a married man, whose address is 13510 85th Street, Fellsmere, FL 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:

The North 192.03 feet of the West 453.68 feet of the East 540.50 feet of Tract 1540, of Fellsmere Farm Company, in Township 31 South, Range 37 East, according to the plat thereof as recorded in Plat Book 2, Page(s) 1 and 2, Public Records of St. Lucie County, Florida; said lands now lying and being in Indian River County, Florida.

LESS AND EXCEPTING, the North 116 feet of the West 97.00 feet of the East 510.50 feet of said Tract 1540.

Subject to an easement for ingress and egress across the North 25 feet thereof.

TOGETHER WITH and subject to an easement in common for ingress and egress of grantors and grantees and Gilbert E. Smith and Mary E. Smith, his wife, and other adjacent ownerships bordering the South side of said easement, and which ownerships derive their title from or through Gilbert E. Smith and Mary E. Smith, his wife; said easement is located over and across the North 25 feet of the above described property and other land now owned by Gilbert B. Smith and Mary E. Smith, his wife and extending West to the East city limits of the City of Fellsmere, said 25 feet lying South of and adjacent to Ditch 14.

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, 2023.

The Grantor, Roger Hubert Moss, states that this is not his homestead property and he resides at 26 N. Orange Ave, Fellsmere, Florida 32948.

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 TO BOTH:

(Sign) Nicole D Connelly
(Print Name) Nicole D Connelly
(Address) 1565 US Highway 1
Sebastian FL 32958

Roger L. Moss
Roger L. Moss

Roger Hubert Moss
Roger Hubert Moss

(Sign) Lori Burkett
(Print Name) Lori Burkett
(Address) 1565 US High 1
Sebastian FL 32958

State of Florida
County of Indian River

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 11 day of April, 2024 by Roger Hubert Moss and Roger L. Moss who [] are personally known to me or [X] have produced a driver's license issued by the State of FL DC as identification.

[Notary Seal]  **LORI BURKETT**
Commission # HH 310381
Expires September 11, 2026

Lori Burkett
Notary Public, State of Florida Commission No.
Printed Name:
My Commission Expires:

WITNESSES:

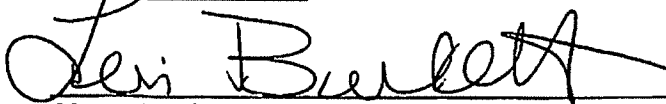
(Sign) Nicole D Connelly
(Print Name) Nicole D Connelly
(Address) 1565 US Highway 1 Sebastian FL 32958

Lindsey J. Moss
Lindsey J. Moss

(Sign) Lori Burkett
(Print Name) Lori Burkett
(Address) 1565 US Hwy 1
Sebastian FL 32958

State of Florida
County of Indian River

The foregoing instrument was acknowledged before me by means of physical presence or online notarization this 11 day of April, 2024 by Lindsey J. Moss who [] is personally known to me or [] has/have produced a FL DL as identification.



[Notary Seal]

Notary Public, State of Florida Commission No.

Printed Name:

My Commission Expires:



LORI BURKETT
Commission # HH 310381
Expires September 11, 2026