



**DILL, EVANS &  
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LOCAL GOVERNMENTS • COMMUNITY ASSOCIATIONS • BUSINESSES  
REAL ESTATE • CIVIL LITIGATION • ELDER LAW

November 13, 2024

**VIA ELECTRONIC MAIL: [jshuler@indianriver.gov](mailto:jshuler@indianriver.gov)**

Jennifer Shuler, County Attorney  
Office of the County Attorney  
Indian River County  
1801 27<sup>th</sup> Street  
Vero Beach, FL 32960

Re: Canceling Taxes for Land having Parcel ID No. 31-37-00-00001-1540-00004.0  
Cc: Susan Prado, [sprado@indianriver.org](mailto:sprado@indianriver.org)

Dear Jennifer:

The City recently completed its purchase of 12865 97<sup>th</sup> Street, Fellsmere, FL 32948 from Lorence White. The City requests that the County cancel taxes as of 11/7/24, 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 except 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, theretofore 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".

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

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

Prorated funds were collected at closing for the 2024 taxes. These funds were sent to and received by Carol Jean Jordan's Tax Collector's Office.

Please advise is there is anything else the City needs to do to have this Land revoked from the tax roll.

Very truly yours,

A handwritten signature in black ink, appearing to read "Warren", with a long horizontal flourish extending to the right.

Warren W. Dill  
City Attorney