



DILL, EVANS & RHODEBACK

— ATTORNEYS AT LAW —

LOCAL GOVERNMENTS • COMMUNITY ASSOCIATIONS • BUSINESS'S
REAL ESTATE • CIVIL LITIGATION • ELLER LAW

Warren W. Dill, Esq.

also admitted in WY

D. Johnathan Rhodeback, Esq.

also admitted in NY

Raul A. Perez, Esq.

LLM Master of Law- Taxation

Mark W. Packard, Esq.

also admitted in NJ

March 19, 2024

VIA ELECTRONIC MAIL: bdebraal@ircgov.com

Bill DeBraal

Office of the County Attorney

Indian River County

1801 27th Street

Vero Beach, FL 32960

**Re: Canceling Taxes for Land having Parcel ID No. 31370000001154200001-1
Our File No. 22-194A**

Dear Bill:

The City recently completed its purchase of 12635 97th Street, Fellsmere, FL 32948 from Albert T. Hadden, Jr. The City requests that the County cancel taxes for 2024 and remove the property from the tax roll as of March 15, 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. 31-37-00-00001-1542-00001-1

ePn Recorded Electronically
CFN: 3120240012184
RECORDED IN O.R. BOOK 10015 PAGE 1884
INDIAN RIVER COUNTY, FLORIDA
Page 1 of 2 March 15, 2024 12:51 p.m.

(Space above this line for recording data)

Warranty Deed

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

This Warranty Deed, made this 8th day of March, 2024, between Albert T. Hadden Jr., a single man, whose address is 13955 81st 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 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 North 165.00 feet of the West 87.00 feet of the East 151.98 feet of Tract 1542 of FELLSMERE FARMS COMPANY SUBDIVISION of unsurveyed Township 31 South, Range 37 East, according to the plat thereof as recorded in Plat Book 2, Pages 1 and 2, Public Records of St. Lucie County, Florida; said land now lying and being in Indian River County, Florida.

TOGETHER WITH and subject to an easement in common for ingress and egress of grantors and grantees and for 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 or conveyed contemporaneously herewith 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.

In Witness Whereof, Grantor has hereunto set grantor's hand and seal the day and year first above written.

WITNESSES:

(Sign) [Signature]
(Print Name) D. Jonathan Rhoades
(Address) 1565 US Hwy 1
Sebastian, FL 32958

(Sign) [Signature]
(Print Name) Maria Suarez-Sanchez
(Address) 22 S. Orange St.
Fellsmere, FL 32948

[Signature]
Albert T. Hadden, Jr.

State of Florida
County of Indian River

The foregoing instrument was acknowledged before me by means of ☒ physical presence or ☐ online notarization this 8th day of March, 2024 by Albert T. Hadden Jr. who [] is personally known to me or [☒] have produced a driver's license issued by the State of Florida as identification.

[Notary Seal]

[Signature]
Notary Public, State of Florida Commission No.
Printed Name:
My Commission Expires:

