CONSENT: April 9, 2024



## Office of INDIAN RIVER COUNTY ATTORNEY

William K. DeBraal, County Attorney Susan J. Prado, Deputy County Attorney

## **MEMORANDUM**

TO: Board of County Commissioners

THROUGH: John A. Titkanich, Jr., County Administrator

FROM: William K. DeBraal - County Attorney

DATE: March 25, 2024

SUBJECT: Resolution Cancelling Taxes on a Property Purchased by the City of Fellsmere

for Public Purpose

**BACKGROUND:** 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.: 31-37-00-00001-1542-00001.1

General Legal Description: Fellsmere Farms COS SUB PBS 2-1&2 N 165 FT OF W 87

FT OF E 151.98 FT Of Tract 1542 (OR BK 506 PP 25) Site Address: 12635 97TH ST, Fellsmere, FL 32948

Purchased From: Albert T. Hadden, Jr.

Public Purpose: Road and Drainage for 97th Street Expansion for the City of Fellsmere

Warranty Deed Recorded in: Book 3684, Page 607

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

**RECOMMENDATION:** 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 and Resolution

Copies to: Carole Jean Jordan - Tax Collector

Wesley Davis - Property Appraiser City Attorney, City of Fellsmere