



CCAO 4

**COUNTY ATTORNEY'S OFFICE
MEMORANDUM**

To: Board of County Commissioners

Through: Stephen P. Lee, Deputy County Attorney *[Signature]*

From: Lynn Vouis, Assistant County Attorney *[Signature]*
Ext. 5736

Date: February 13, 2003

Subject: Discharge of Taxes for Tax ID No. 26-19-30-5AE-350A-0000

The County acquired a parcel of property which is part of the above referenced Tax ID Number property on October 31, 2002 as part of the Airport Boulevard, Phase III road improvement project. This property was owned by Thomas B. Ball, III. The estimated amount of prorated taxes was paid by Mr. Ball at the time of closing, however, according to the Tax Collector an additional amount of prorated taxes in the amount of \$5.88 is now due. The Tax Collector issues a bill on all taxes due in excess of the minimum amount of \$5.00. Since this amount is \$.88 above the minimum amount, the Tax Collector requires that the amount be either paid or discharged. Accordingly, the County Attorney's Office is recommending that a Resolution be approved by the Board of County Commissioners discharging the amount of taxes due.

THE FOLLOWING RESOLUTION WAS ADOPTED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, AT ITS REGULARLY SCHEDULED MEETING OF _____.

WHEREAS, it has been previously determined by the Board of County Commissioners of Seminole County, Florida, that a necessity exists for roadway improvements to Airport Boulevard Phase III; and

WHEREAS, the County acquired the properties identified by Tax I. D. Number: 26-19-30-5AE-350A-0000 for use associated with the above referenced road improvement project.

WHEREAS, *Section 196.28, Florida Statutes*, provides for and authorizes the Board of County Commissioners to cancel and discharge any and all liens for taxes, delinquent or current, held or owned by the County or State upon lands conveyed to or acquired by the County for road purposes.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA, THAT:

1. All ad valorem taxes, either current or delinquent, that are owed upon and liens upon said lands resulting from said taxes and relating to the land hereinabove described are hereby cancelled and discharged.
2. Certified copies of this Resolution shall be provided by the Clerk to the Board of County Commissioners to the Tax Collector for Seminole County and the Property Appraiser for Seminole County.

ADOPTED this _____ day of _____, 2003.

ATTEST:

**BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA**

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida.

By: _____
DARYL G. MCLAIN, Chairman

Date: _____

LV/lpk
2/11/03

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