

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Tax Deed Applications

DEPARTMENT: Fiscal Services **DIVISION:** Administration

AUTHORIZED BY: Ray Hooper *[Signature]* **CONTACT:** _____ **EXT.** 7172

Agenda Date <u>5/13/03</u> Regular <input type="checkbox"/> Consent <input checked="" type="checkbox"/> Work Session <input type="checkbox"/> Briefing <input type="checkbox"/> Public Hearing – 1:30 <input type="checkbox"/> Public Hearing – 7:00 <input type="checkbox"/>

MOTION/RECOMMENDATION:

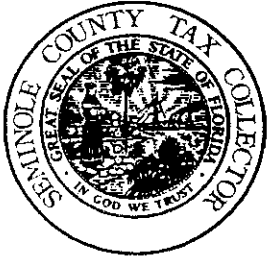
Authorization to initiate Tax Deeds on certificates which qualify for a Tax Deed Application, and to enter certificates, into the public record.

BACKGROUND:

Tax Certificates: Section 197.502(3), Florida Statutes, and Rule 12 D-13.060 (1 a.) (2) 1, 3, 4, Florida Administrative Code, provides that the Board of County Commissioners, "shall apply for a (tax) deed on all (tax) certificates in its possession for more than two years" and which meet various other criteria.

The tax collector has provided the attached list of all outstanding County held tax certificates. The certificate has a face value of \$1,870.00. Cost for Tax Deed Application includes \$85 per application paid to the Tax Collector plus variable fees paid to the Clerk of the Circuit Court. Staff requests authorization to initiate Tax Deeds on certificates which qualify for a Tax Deed Application, and that certificates listed be entered into the public record.

Reviewed by:
Co Atty: _____
DFS: _____
Other: _____
DCM: <i>[Signature]</i>
CM: <i>[Signature]</i>
File No. <u>CFSA00</u>



RAY VALDES
SEMINOLE COUNTY TAX COLLECTOR

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MEMORANDUM

TO: Cindy Hall, Director
Department of Fiscal Services

FROM: Lynda Hedrick, Manager
Property Tax Department

DATE: April 7, 2003

RE: 2002 Tax Deed Applications

The attached list identifies the unpaid tax certificates held by Seminole County Government that matured on April 1, 2003. In accordance with Florida Statute 197.432(4) and 197.502(3), the Tax Collectors Office is prepared to file tax deed applications on behalf of the Board of County Commissioners upon your approval.

Please instruct us to when you want our office to begin to process a tax deed application for each. The fee for each certificate is \$85. If the Board authorizes application on all 22 parcels, the total you would remit is \$1,870.00. Any real estate parcel paid, once the tax deed application begins, will automatically generate a refund of face value, plus interest to the Board of County Commissioners. The same would be true if the taxes remain unpaid, and the parcel is sold at a future tax deed public auction by the Clerk of the Circuit Court.

If any real estate parcel goes through the tax deed sale procedure without a bidder/buyer on the Courthouse steps, title to the property would be issued to the Seminole County Government by the Clerk of the Court, per the Florida Statutes.

If you have any questions, please feel free to contact me at extension 7635, or Gail Carbone at extension 7641.

Potential 2002 Tax Deed Application Parcels

CERTIFICATE		PARCEL NUMBER	ASSESSED	TOTAL
YEAR	NUMBER		VALUE	OUTSTANDING
				TAXES
				(2002)
2000	2563	14-20-32-501-0D00-007A	\$21,722	\$185.35
2001	102	20-19-30-501-0000-1250	\$2,496	\$554.93
2001	112	20-19-30-501-0000-2130	\$2,132	\$572.78
2001	118	20-19-30-501-0000-3130	\$2,054	\$552.96
2001	119	20-19-30-501-0000-3180	\$1,866	\$501.65
2001	145	25-19-30-510-2400-0110	\$270	\$319.27
2001	206	25-19-30-5AG-0607-0070	\$100	\$344.26
2001	287	25-19-30-5AG-110B-0080	\$100	\$298.80
2001	361	25-19-30-5AH-0000-003C	\$100	\$369.32
2001	481	33-19-30-508-0000-035A	\$100	\$420.78
2001	533	34-19-30-511-0C00-0030	\$3,096	\$615.13
2001	539	34-19-30-511-0C00-0250	\$2,457	\$442.96
2001	728	35-19-30-517-1500-0030	\$1,129	\$241.25
2001	765	35-19-30-5AJ-0B00-028A	\$972	\$303.93
2001	781	36-19-30-300-0710-0000	\$100	\$333.07
2001	792	36-19-30-509-0G00-005A	\$100	\$252.87
2001	803	36-19-30-515-0G00-00C0	\$1,000	\$413.50
2001	808	36-19-30-515-0G00-00J0	\$100	\$346.66
2001	824	36-19-30-515-0K00-065B	\$2,086	\$384.29
2001	2240	01-20-31-5UR-0000-0670	\$15,784	\$178.56
2001	4051	26-21-30-300-011C-0000	\$1,000	\$227.53
2001	4578	27-21-31-5CC-0D00-0040	\$2,100	\$338.10

FLORIDA STATUTE REFERENCES

197.432 Sale of tax certificates for unpaid taxes.—

- (4) A tax certificate representing less than \$100 in delinquent taxes on property that has been granted a homestead exemption for the year in which the delinquent taxes were assessed may not be sold at public auction but shall be issued by the tax collector to the county at the maximum rate of interest allowed by this chapter. The provisions of s. 197.502(3) shall not be invoked as long as the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued. However, when all such tax certificates and accrued interest thereon represent an amount of \$100 or more, the provisions of s. 197.502(3) shall be invoked.

197.502 Application for obtaining tax deed by holder of tax sale certificate; fees.—

- (3) The county where the lands described in the certificate are located shall make application for a deed on all certificates on property valued at \$5,000 or more on the property appraiser's roll, except deferred payment tax certificates, and may make application on those certificates on property valued at less than \$5,000 on the property appraiser's roll. Such application shall be made 2 years after April 1 of the year of issuance of the certificates. Upon application for a tax deed, the county shall deposit with the tax collector all applicable costs and fees, but shall not deposit any money to cover the redemption of other outstanding certificates covering the land.