

**SEMINOLE COUNTY GOVERNMENT
AGENDA MEMORANDUM**

SUBJECT: Code Enforcement Lien – James F. Sills, 2951 Fifth Street
Sanford Parcel # 26-19-30-5AE-5100-0000, Seminole County

DEPARTMENT: Planning & Development **DIVISION:** Planning

AUTHORIZED BY: Donald S. Fisher **CONTACT:** Matthew West **EXT.** 7353

Agenda Date 08-10-04 **Regular** **Consent** **Work Session** **Briefing**
Public Hearing – 1:30 **Public Hearing – 7:00**

MOTION/RECOMMENDATION:

(A) Approve the request to waive the Code Enforcement Board lien on the property located at 2951 Fifth St. W – Sanford – James F. Sills, owner, (deceased), Case # 95-93-CEB and authorize the Chairman to execute the Satisfaction of Lien; or

(B) Approve a reduction to the Code Enforcement Board lien on the property located at 2951 Fifth St. W – Sanford – James F. Sills, owner, (deceased), Case # 95-93-CEB and upon payment in full, authorize the Chairman to execute the Satisfaction of Lien; or

(C) Approve a reduction to the Code Enforcement Board lien to the estimated administrative costs of \$548.66 for processing Case # 95-93-CEB and require these costs to be paid within 30 days or the lien will revert back to its original amount; or

(D) Deny the request to waive or reduce the Code Enforcement Board lien on the property located at 2951 Fifth St. W – Sanford – James F. Sills, (deceased) owner Case # 95-93-CEB

Commissioner McLain – District 5

(Matthew West – Planning Manager)

BACKGROUND:

On August 29, 1995, violations of uncultivated vegetation in excess of 24” in height, located within 75’ of a structure and junk vehicles stored on the property, not kept within an enclosed garage or an attached carport were observed at 2951 Fifth Street West, Sanford.

Notices of Violation were issued to the property owner on September 7, 1995 and October 4, 1995 giving the owner until October 16, 1995 to comply. A re-inspection on October 17, 1995 revealed the violations remained. Therefore, on November 2, 1995, the Code Officer filed a Statement of Violation, Request for Hearing with the Clerk of the Code Enforcement Board.

Reviewed by:
Co Atty: KCC
DFS: _____
Other: _____
DCM: [Signature]
CM: [Signature]
File No: RPDP02

On December 7, 1995, the Seminole County Code Enforcement Board issued its Findings of Fact, Conclusions of Law and Order on property located at 2915 Fifth Street West, Sanford. This Order found the respondent, James F. Sills, to be the owner of record of the property, in possession/control of the property and in violation of:

Section 95.4 as defined in Section 95.3 (l) junk or abandoned vehicles not being kept within an enclosed garage or attached carport.

The Code Enforcement Board further ordered the owner to continue to assure that the vegetation does not exceed 24" in height and to bring the property into compliance on or before February 6, 1996, or a fine of \$25.00 per day per violation would be imposed.

The respondent, James F. Sills, was present at this hearing.

On February 8, 1996, the Code Officer inspected the property and found the property remained in violation and filed an Affidavit of Non-compliance.

On June 29, 2000, a lien was filed and recorded in the amount of \$40,050.00 and the fine of \$25.00 per day continued to accrue.

On October 16, 2003, an inspection revealed that corrective action ordered by the Board had been taken and the Respondent was found to be in compliance.

On April 20, 2004, a request for reduction of penalty was received from the Estate of James F. Sills, requesting the lien, which totals \$70,200.00, placed on the property for non-compliance be waived, claiming financial hardship.

The Board's guidelines for reducing liens adopted February 9, 1999 are identified below:

1. If an individual has acquired a property in which the lien was recorded and the individual bought the property with this knowledge, a waiver or reduction in lien should not be granted. In such cases the lien should have been considered in reaching a purchase price.
2. If a lien is not considered when a title insurance policy is issued, a reduction of the lien to provide relief to a title insurer should not be granted. To do so would place the County in the position indemnifying an insurance company against its losses, which are reflected in premium charges.
3. If a lien has previously been reduced, and another request is received for a lien reduction, whether from the original property owner or a new owner, a reduction or waiver should not be granted. If the BCC Grants relief to a violator its action should be final and conclusive.

4. When considering a request and in developing a recommendation to the BCC, staff should evaluate the amount of the lien compared to the value of the property and the actions the violator did or did not take in attempting to resolve the code violation. The Property Appraiser's Office lists the Assessed Value of this property as \$82,227.00.
5. When liens are satisfied as a result of either full payment or reduced/eliminated payment as directed by the BCC, the lien satisfaction instrument will be provided to the property owner who shall be responsible for recording the instrument in the land records.

STAFF RECOMMENDATION:

According to Chapter 162, Florida Statute, in determining the amount of the fine, the Code Enforcement Board considers the following factors:

1. The gravity of the violation;
2. Any actions taken by the violator to correct the violation; and
3. Any previous violations committed by the violator.

Based on the fact that the property is in compliance and that the Estate of the Respondent, James F. Sills, does not have sufficient liquid assets to pay this lien, Staff would recommend a reduction of the lien to the administrative costs of \$548.66 as calculated on the attached cost analysis for Case # 95-93-CEB (Option C). Staff would further recommend that payment of the administrative costs shall be made within thirty (30) days and upon payment in full, authorize the Chairman to execute the Satisfaction of Lien. If the administrative costs are not paid within thirty (30) days, the original lien in the amount of \$70,200.00 will be reinstated immediately.

Attachments: Findings of Fact, Conclusions of Law and Order
Affidavit of Non-Compliance
Order Finding Non-Compliance and Imposing Fine/Lien
Affidavit of Compliance
Request for Reduction of Penalty from the Estate of James F. Sills, with
attached exhibits
Property Appraiser Database Information
Estimated Costs for processing Case # 95-93-CEB

SEMINOLE COUNTY SHERIFF'S OFFICE
Affidavit For Reimbursement Of Costs Of Investigation
Case# 95-93-CEB James F Sills

The Seminole County Sheriff's Office requests the Board of County Commissioners to enter an order requiring the defendant in the above-styled case to pay the costs of investigation incurred by the office during the investigation and prosecution of this case. The below items detail the activities and associated costs for investigating this case.

Code Enforcement Officer: Pamela Taylor

DATE	PERSONNEL ACTIVITY	HOURS
1.	08-29-95; 09-27-95; 10-17-95; 11-29-95; 12-05-95; 02-06-96 ;02-08-96; 06-28-00; 06-29-00; & 10-03-03 Ten (10) inspections made	10 hours
2.	09-07-95 & 0-04-95 Two (2) letters mailed.	2hours
3.	12-07-95 & 06-29-00 Two (2) Code Enforcement Board Hearings	2 hours
5.		
6.		
7.		
		TOTAL HOURS
		14 hours
		x \$39.19
		TOTAL PERSONNEL COSTS
		\$ 548.66

DATE	TANGIBLE GOODS OR SERVICES	COST
1.		
2.		
3.		
4.		
		TOTAL TANGIBLE AND/OR SERVICE COSTS
		\$

The Seminole County Sheriff's Office has incurred actual costs in the amount of **\$ 548.66** during the investigation and prosecution of the defendant in this case. Said costs are supported and documented as listed above. Personnel costs are calculated at a rate of \$39.19 per hour, as determined by the Financial Services Section of the Seminole County Sheriff's Office. Tangible goods and contractual services are indicated as required and at a direct cost to the Office.

Signature of Code Enforcement Officer: *Pamela Taylor*

April 30, 2004
Date

CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA

Case No. 95-93-CEB

SEMINOLE COUNTY, a political
subdivision of the State of Florida,

Petitioner,

vs.

JAMES F SILLS,

Respondent.

OFFICIAL RECORDS
BOOK PAGE
3097 0056
SEMINOLE CO. FL

FINDINGS OF FACT AND CONCLUSIONS OF LAW

Based on the testimony and evidence presented in case no. 95-93-CEB, I move to find that the Board's findings are as follows:

- a. The Respondent is the record owner of the property;
- b. The Respondent is in possession/control of the property.
- c. There was uncultivated vegetation on the property in excess of 24" in height, located within 75' of a structure.
- d. A vehicle which is dismantled, wrecked, junked, and non-operating is located on the property.
- e. The vehicle is not within an enclosed garage, attached carport, storage area, or other legal depository.

I move that the Respondent correct the violations by February 6, 1996. In order to correct the violations, the Respondent shall take the following remedial actions.

- 1. Remove junk vehicle.
- 2. Assure vegetation does not exceed 24" in height.

If the Respondent does not comply with this Order by February 6, 1996, a fine of \$25.00 per violation will be imposed for each day the violation continues past that date, or is repeated after compliance. The Respondent is further ordered to contact the code inspector to arrange for an inspection of the property to verify compliance. Any fine imposed hereunder shall continue until such time as the code inspector inspects the property and establishes the date of compliance.

The Order imposing the fine will be recorded in the public records and shall constitute a lien against the property upon which the violations exist and upon any other real or personal property owned by the Respondent. If the lien remains unpaid for three months after it is filed, foreclosure on the lien is hereby authorized.

MARYANNE MORSE
CLERK OF CIRCUIT COURT
861654
96 JUL -8 AM 8:28
SEMINOLE COUNTY, FL
RECORDED & VERIFIED

Findings of Fact, Conclusion of Law and Order
95-93-CEB

DONE AND ORDERED this *27th* day of *December*, 1996, in Sanford, Seminole County, Florida.

CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA

BY: *Jean Metts*
Chairman

SEMINOLE CO. FL

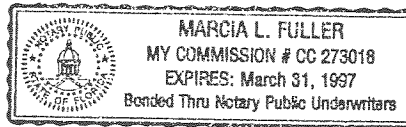
3097 0057

OFFICIAL RECORDS
BOOK PAGE

STATE OF FLORIDA)
COUNTY OF SEMINOLE)

The foregoing instrument was acknowledged before me this *27th* day of *December*, 1996, by Jean Metts, who is personally known to me and who did not take an oath.

Marcia L. Fuller
Marcia L. Fuller
Notary Public in and for the
County and State aforementioned.



My Commission expires:

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Findings of Fact, Conclusions of Law and Order has been furnished by U. S. Mail to Respondent(s) this *27th* day of *December*, 1996.

By: *Marcia L. Fuller*
Clerk to the Board

CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA

SEMINOLE COUNTY, a political
subdivision of the State of
Florida,

Petitioner,

vs. JAMES F SILLS

CASE NO. 95-93-CEB

Respondent.
_____ /

AFFIDAVIT OF NON-COMPLIANCE

BEFORE ME, the undersigned authority, personally appeared
PAMELA TAYLOR, Code Inspector for CURRENT PLANNING, who after being
duly sworn, deposes and says:

1. That on DECEMBER 7, 1995, the Board held a public hearing
and issued its Order in the above-styled matter.

2. That, pursuant to said Order, Respondent was to have
taken certain corrective action by or before FEBRUARY 6, 1996.

3. That a re-inspection was performed on FEBRUARY 8, 1996.

4. That the re-inspection revealed that the corrective
action ordered by the Board has not been taken in that JUNK OR
INOPERABLE VEHICLES ARE BEING STORED ON SUBJECT PROPERTY THAT ARE
NOT WITHIN AN ENCLOSED GARAGE OR CARPORT.

FURTHER AFFIANT SAYETH NOT.

DATED this 8TH day of FEBRUARY, 1996.

Pamela Taylor
Signature of Code Inspector

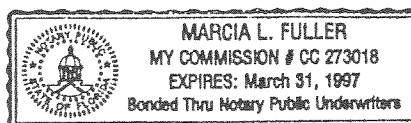
STATE OF FLORIDA)
COUNTY OF SEMINOLE)

The foregoing instrument was acknowledged before me this 8TH
day of FEBRUARY, 1996, by PAMELA TAYLOR, who is personally known to
me and who did take an oath.

Marcia L Fuller
Print Name MARCIA FULLER

Notary Public in and for the County
and State Aforementioned
My commission expires: _____

AFFNON.COM



MARYANNE MORSE, CLERK OF CIRCUIT COURT
SEMINOLE COUNTY
BK 04419 PG 0409
CLERK'S # 2002885479
RECORDED 05/29/2002 11:34:49 AM
RECORDING FEES 10.50
RECORDED BY L Woodley

CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA

SEMINOLE COUNTY, a political
subdivision of the State of Florida,

CASE NO. 95-93-CEB

Petitioner,

vs.

JAMES F SILLS,

Respondent.

REVISÉ

ORDER FINDING NON-COMPLIANCE AND IMPOSING FINE/LIEN

The Respondent is the owner of record of the property (Tax Parcel ID #26-19-30-5AE-5100-0000, located at 2951 Fifth St, Sanford, located in Seminole County and legally described as follows:

LEG W ½ OF E ½ OF BLK 51 PB 1 PG 55 M M SMITHS SUB

This case came on for public hearing before the Code Enforcement Board of Seminole County on the 7th day of December, 1995, after due notice to the Respondent. The Board, having heard testimony under oath and having received evidence, issued its Findings of Fact, Conclusions of Law, and Order (Order).

Said Order found Respondent in violation of Section 95.4 as defined in Section 95.3(h), Seminole County Code.

Said Order required Respondent to take certain corrective action by February 6, 1996.

Said Order stated that a fine of \$25.00 per day would be imposed if Respondent did not take certain corrective action by the date set for compliance.

An Affidavit of Non-Compliance bearing the date of February 8, 1996, has been filed with the Board by the Code Inspector, which Affidavit certifies under oath that the required action has not been taken as ordered.

Accordingly, it having been brought to the Board's attention that Respondent has not complied with the Order dated December 27, 1996, the Board orders that a fine of \$40,050.00 (total accrued fine up until hearing) is imposed against the property for each day the violation continues past the date set for compliance and a fine of \$25.00 per day is ordered against the property for each day the violation continues past June 29, 2000.

Marcia Taylor

1101 EAST FIRST STREET
SANFORD, FLORIDA 32771-1468

The Respondent must contact the Code Inspector to arrange for an inspection of the property to verify compliance. The fine imposed shall continue until such time as the Code Inspector inspects the property and establishes the date of compliance.

This Order shall be recorded in the public records of Seminole County, Florida, and shall constitute a lien against the land on which the violation exists and upon any other real or personal property owned by the Respondent.

DONE AND ORDERED this 29th day of June, 2000, in Seminole County, Florida.

CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA

Tom Hagood
TOM HAGOOD, CHAIR

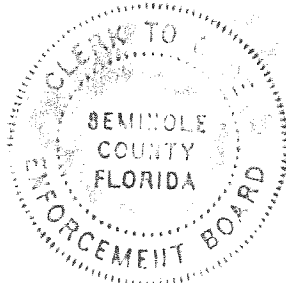
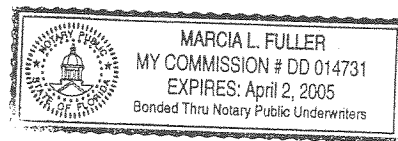
STATE OF FLORIDA)
COUNTY OF SEMINOLE)

The foregoing instrument was acknowledged before me this 23rd day of May., 2002 by Tom Hagood, who is personally known to me.

Marcia L. Fuller

Marcia L. Fuller
Notary Public to and for the
County and State aforementioned.
My Commission Expires:

sillslievrevised



CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA

SEMINOLE COUNTY, a political
subdivision of the State of Florida

Case No. 95-93-CEB

Petitioner,
vs.
James F Sills

MARYANNE MORSE, CLERK OF CIRCUIT COURT
SEMINOLE COUNTY
BK 05091 PG 1816
CLERK'S # 2003200659
RECORDED 11/07/2003 09:36:30 AM
RECORDING FEES 6.00
RECORDED BY J Eckenroth

Respondent.
_____ /

AFFIDAVIT OF COMPLIANCE

BEFORE ME, the undersigned authority, personally appeared Pamela Taylor, Code Inspector for Planning Division, who, after being duly sworn, deposes and says:

1. That on **December 7, 1995** the Board held a public hearing and issued its Order in the above-styled matter.
2. That, pursuant to said Order, Respondent was to have taken certain corrective action by or before **February 6, 1996**
3. That a re-inspection was performed and the Respondent was in compliance on **October 16, 2003**
4. That the re-inspection revealed that the corrective action ordered by the Board has been taken in that the junk and or non-operating vehicles have been removed from the property and uncultivated vegetation in excess of 24" in height within 75' of a structure has been removed.

FURTHER AFFIANT SAYETH NOT. DATED this 16th day of October 2003.

Pamela Taylor
Pamela Taylor, Inspector

STATE OF FLORIDA)
COUNTY OF SEMINOLE)

The foregoing instrument was acknowledged before me this 16th day of October 2003, by Pamela Taylor, who is personally known to me.

CERTIFIED COPY
CLERK OF THE
CODE ENFORCEMENT BOARD
SEMINOLE COUNTY, FLORIDA
By: Connie R DeVasto
Date: 11-5-03

Connie R DeVasto
Notary Public in and for the County
and State Aforementioned
My commission expires:



Connie R. DeVasto
MY COMMISSION # CC961768 EXPIRES
August 17, 2004
BONDED THRU TROY FAIN INSURANCE, INC.

SEMINOLE COUNTY
CEB CASE NO. 95-93-CEB

REQUEST FOR REDUCTION OF PENALTY

BY COMPLETING THIS FORM, YOU ARE MAKING STATEMENTS
UNDER OATH

INSTRUCTIONS: Please fill in both sides of this form completely. Be specific when writing your statement. Please return this form to the Secretary of the Code Enforcement Board. The Petition will then be presented at the next regularly scheduled meeting and you will be notified in writing of the Board's decision within 10 days after the hearing. If you are claiming medical or financial hardship, attach supporting documentation (i.e., a doctor's statement or proof of income). If you have any questions, please call the Secretary at 407-665-7403.

Property Owner's Name James F. Sills (deceased)

Property Address 2951 FIFTH ST. SANFORD, FL

Phone number where you can be reached during the day 407-977-8080

Is the property now in compliance? Yes No (If no, explain in detail)

Are you claiming a financial hardship? Yes No

Are you claiming a medical hardship? Yes No

If the property owner is unable to complete this form, list the name of the person who is authorized to act for the Property Owner and their relationship to the Property Owner:

Margaret R. Moyt, attorney for Estate of James F. Sills, representing Jeffrey Sills as Personal Representative

I, Margaret R. Hoyt, do hereby submit this Petition in request for a reduction in the total amount of penalty imposed and in support, offer the following statement:

See Exhibit "A" attached.

Date: 4-20-04

Signed: *M Hoyt*

Print Name: Margaret R. Hoyt

State of Florida
County of Seminole

PERSONALLY appeared before me, the undersigned authority duly authorized to administer oaths and take acknowledgments, Margaret R. Hoyt, who first being duly sworn, acknowledged before me that the information contained herein is true and correct. He/she is not personally known to me and has produced _____ as identification and did take an oath.

Date: 4-20-04

P. Mantanona

Notary Public
My Commission Expires:

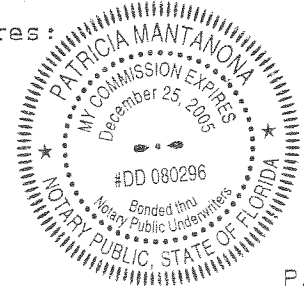


Exhibit "A"

James F. Sills died on December 24, 2002. The Estate of James F. Sills is pending in the Circuit Court for Seminole County under file # 03-663-CP. His estate does not have sufficient liquid assets to pay this lien. The liquid assets are sufficient only to pay the costs of administration. This property is the primary asset of the estate. A copy of the Inventory of the estate assets and a copy of the Accounting are attached. As the subject property is the sole asset descending to Jeffrey Sills, request is hereby made that all liens and encumbrances affecting the property be released by Seminole County from the property. Jeffrey Sills, as Personal Representative and heir of the estate, has expended considerable time, effort, and personal expense to bring the property into county compliance that was not possible during the senior Mr. Sills' lifetime. A copy of the Seminole County Affidavit of Compliance is attached. It is the desire of Mr. Sills to reside on the property with his family. Your assistance in this matter is greatly appreciated.



THE LAW OFFICES OF
HOYT & BRYAN, LLC
ATTORNEYS AND COUNSELLORS AT LAW

PEGGY R. HOYT, J.D., M.B.A.
RANDY C. BRYAN, J.D.
PATRICIA MANTANONA
ANN FERGUSON
MARY JANE FREDERICKSEN
MEGHAN HANSEN
MAGGIE SULLIVAN
BRANDIE COPPERTHITE

April 21, 2004

Via U.S. Mail

Connie DeVasto
Seminole County Code Enforcement
1101 E. First St.
Sanford, FL 32771

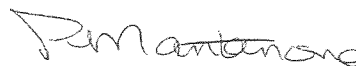
**Re: Estate of James F. Sills
CEB Case #: 95-93-CEB**

Dear Ms. DeVasto:

For the above-referenced case, please find enclosed a completed Request for Reduction of Penalties with an attached Inventory and Accounting of the estate assets and pictures of the property. Please call us as soon possible after scheduling the hearing so we may ensure the attorney will be able to attend.

Should you have any questions or concerns, please do not hesitate to contact our office. Thank you for your assistance.

Sincerely,



Patricia Mantanona
Paralegal

Enclosures: Request for Reduction of Penalty
Inventory, Accounting, Photos

MH/pm

04-21-04 A1 1000 P0-7

COPY

IN THE CIRCUIT COURT FOR SEMINOLE COUNTY, FLORIDA

IN RE: ESTATE OF

PROBATE DIVISION

JAMES F. SILLS

File Number: 03-663-CP

Division: Probate

Deceased.

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE

From: June 24, 2003, Through: April 10, 2004

The purpose of this accounting is to acquaint all interested persons with the transactions that have occurred during the period covered by the accounting and the assets that remain on hand. It consists of a SUMMARY sheet and Schedule A showing all Receipts, Schedule B showing all Disbursements, Schedule C showing all Distributions, Schedule D showing all Capital Transactions and Adjustments (the effect of which are also reflected in other schedules, if appropriate), and Schedule E showing assets on hand at the end of the accounting period.

It is important that this accounting be carefully examined. Requests for additional information and any questions should be addressed to the personal representative or the attorneys for the personal representative, the names and addresses of whom are set forth below.

Under penalties of perjury, the undersigned personal representative declares that I have read and examined this accounting and that the facts and figures set forth in the Summary and the attached Schedules are true, to the best of my knowledge and belief, and that it is a complete report of all cash and property transactions and of all receipts and disbursements by me as personal representative of the estate of James F. Sills, deceased, from June 24, 2003 through April 10, 2004.

Signed on 4-13, 2004.

Attorney for Personal Representative:

Personal Representative:



Margaret R. Hoyt
Florida Bar No. 0998680
The Law Offices of Hoyt & Bryan, LLC
251 Plaza Drive, Suite B
Oviedo, Florida 32765
Telephone: (407) 977-8080



Jeffrey Allen Sills
227 Hedgewood Avenue
Deltona, FL 32738

IN THE CIRCUIT COURT FOR SEMINOLE COUNTY, FLORIDA
 IN RE: ESTATE OF PROBATE DIVISION
 JAMES F. SILLS File Number: 03-663-CP
 Division: Probate

Deceased.
 FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE
 From: June 24, 2003, Through: April 10, 2004

SUMMARY

	<u>Income</u>	<u>Principal</u>	<u>Totals</u>
I. <u>Starting Balance</u> Assets per Inventory or on Hand at Close of Last Accounting Period			\$1,986.68
II. <u>Receipts</u> Schedule A:	\$0.00	\$0.00	\$0.00
III. <u>Disbursements</u> Schedule B:	\$0.00	\$1,986.68	\$1,986.68
IV. <u>Distributions</u> Schedule C:	\$0.00	\$0.00	\$0.00
V. <u>Capital Transactions and</u> <u>Adjustments</u> Schedule D: Net Gain or (Loss)			
VI. <u>Assets on Hand at Close of</u> <u>Accounting Period</u> Schedule E: Cash and Other Assets			\$0.00

FINAL ACCOUNTING OF PERSONAL
 REPRESENTATIVE,
 ESTATE OF JAMES F. SILLS
 From: June 24, 2003, Through: April 10, 2004

SCHEDULE A		Receipts	
Date	Brief Description of Items	Income	Principal
	TOTAL	\$0.00	\$0.00

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,
 ESTATE OF JAMES F. SILLS
 From: June 24, 2003, Through: April 10, 2004

SCHEDULE B Disbursements			
Date	Brief Description of Items	Income	Principal
04-10-2004	Law Offices of Hoyt & Bryan, LLC, legal fees for estate administration		\$1,986.68
	TOTAL		\$1,986.68

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,
 ESTATE OF JAMES F. SILLS
 From: June 24, 2003, Through: April 10, 2004

SCHEDULE C Distributions			
Date	Brief Description of Items	Income	Principal
	TOTAL	\$0.00	\$0.00

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,

ESTATE OF JAMES F. SILLS

From: June 24, 2003, Through: April 10, 2004

SCHEDULE D Capital Transactions and Adjustments
(Does not include distributions. Distributions are shown on Schedule C.)

Date	Brief Description of Transactions	Net Gain	Net Loss
	TOTAL NET GAINS AND LOSSES	\$0.00	\$0.00
	NET GAIN OR (LOSS)		

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,

ESTATE OF JAMES F. SILLS

From: June 24, 2003, Through: April 10, 2004

SCHEDULE E Assets on Hand at Close of Accounting Period
(Indicate where held and legal description, certificate numbers or other identification.)

	Estimated Current Value	Carrying Value
ASSETS OTHER THAN CASH:		
None	\$0.00	\$0.00
OTHER ASSETS TOTAL	\$0.00	\$0.00
CASH:		
None		\$0.00
CASH TOTAL		\$0.00
TOTAL ASSETS (must agree with the Total for Item VI on Summary)		\$0.00

COPY

IN THE CIRCUIT COURT FOR SEMINOLE COUNTY,
FLORIDA PROBATE DIVISION

IN RE: ESTATE OF

JAMES F. SILLS

File No.: 03-663-CP

Division: Probate

Deceased.

AMENDED INVENTORY

The undersigned personal representative of the estate of James F. Sills, deceased, who died December 24, 2002, and whose social security number is 267-42-1328, submits this inventory of all the property of the estate that has come into the hands, possession, control, or knowledge of this personal representative:

**REAL ESTATE IN FLORIDA -- Exempt (Protected) Homestead:
Description**

legally described as:

West one-half of the East one-half of Block 51 of M. M. SMITH'S SUBDIVISION, according to plat thereof as recorded in Plat Book 1, page 55, Public Records of Seminole County, Florida, containing two and one-half (2 1/2) acres more or less, together with the perpetual right to use the main drainage tile west of said East one-half of Block 51, together with all household furnishings.

real property together with 1972 Barrington mobile home located at 2951 W. 5th Street

REAL ESTATE IN FLORIDA -- Non-Exempt Homestead:

Description

Estimated Fair Market Value

NONE

Total Non-Exempt Homestead Real Estate in Florida

\$0.00

(Whether homestead property is exempt from the claims of creditors, whether it is properly devised and whether it is a probate asset may have to be determined by appropriate proceedings.)

OTHER REAL ESTATE IN FLORIDA:

Description	Estimated Fair Market Value
NONE	
Total Other Real Estate in Florida	\$0.00
Total Real Estate in Florida -- Except Exempt (Protected) Homestead	\$0.00

PERSONAL PROPERTY WHEREVER LOCATED:

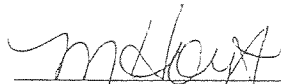
Description	Estimated Fair Market Value
U.S. Treasury tax refund	\$86.17
SunTrust checking account # 0538003238636	\$1,900.51
Total of Personal Property -- Wherever Located	\$1,986.68
TOTAL OF ALL PERSONAL PROPERTY AND FLORIDA REAL ESTATE (Except exempt (protected) homestead)	\$1,986.68

No real estate located outside the State of Florida, of which the personal representative is aware, was owned by the decedent.

NOTICE: Each residuary beneficiary in a testate estate or heir in an intestate estate has the right to request a written explanation of how the inventory value of any asset was determined, including whether the personal representative obtained an independent appraisal for that asset and from whom the appraisal was obtained. Any other beneficiary may request this information regarding all assets distributed to or proposed to be distributed to that beneficiary.

Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief.


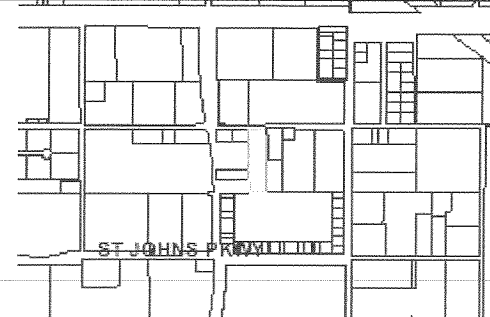

Signed on 4 - 13, 2004.



Margaret R. Hoyt
Attorney for Personal Representative
Florida Bar No. 0998680
The Law Offices of Hoyt & Bryan, LLC
251 Plaza Drive, Suite B
Oviedo, Florida 32765
Telephone: (407) 977-8080



Jeffrey Allen Sills
Personal Representative

PARCEL DETAIL	REAL ESTATE PERSONAL PROP. TAX ROLL SALES SEARCH	◀ Back ▶																																																		
 <p>Seminole County Property Appraiser Services 1101 E. First St. Sanford FL 32771 407-665-7506</p>	 <p>ST JOHN'S PROPERTY</p>																																																			
<p style="text-align: center;">GENERAL</p> <p>Parcel Id: 26-19-30-5AE-5100-0000 Tax District: 01-TX DIST 1 - COUNTY</p> <p>Owner: SILLS JEFFREY A PER REP Exemptions:</p> <p>Own/Addr: ESTATE OF JAMES F SILLS</p> <p>Address: 227 HEDGEWOOD AVE</p> <p>City,State,ZipCode: DELTONA FL 32738</p> <p>Property Address: 2951 5TH ST W SANFORD 32771</p> <p>Subdivision Name: SMITHS M M</p> <p>Dor: 01-SINGLE FAMILY</p>		<p style="text-align: center;">2004 WORKING VALUE SUMMARY</p> <p>Value Method: Market</p> <p>Number of Buildings: 1</p> <p>Depreciated Bldg Value: \$35,389</p> <p>Depreciated EXFT Value: \$12,958</p> <p>Land Value (Market): \$33,880</p> <p>Land Value Ag: \$0</p> <p>Just/Market Value: \$82,227</p> <p>Assessed Value (SOH): \$82,227</p> <p>Exempt Value: \$0</p> <p>Taxable Value: \$82,227</p>																																																		
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<p>NOTE: Assessed values shown are NOT certified values and therefore are subject to change before being finalized for ad valorem tax purposes. *** If you recently purchased a homesteaded property your next year's property tax will be based on Just/Market value.</p>																																																				

[BACK](#)
 ●
 [PROPERTY APPRAISER HOME PAGE](#)
 ●
 [CONTACT](#)

SEMINOLE COUNTY SHERIFF'S OFFICE
Affidavit For Reimbursement Of Costs Of Investigation
Case# 95-93-CEB James F Sills

The Seminole County Sheriff's Office requests the Board of County Commissioners to enter an order requiring the defendant in the above-styled case to pay the costs of investigation incurred by the office during the investigation and prosecution of this case. The below items detail the activities and associated costs for investigating this case.

Code Enforcement Officer: Pamela Taylor

DATE	PERSONNEL ACTIVITY	HOURS
1.	08-29-95; 09-27-95; 10-17-95; 11-29-95; 12-05-95; 02-06-96 ;02-08-96; 06-28-00; 06-29-00; & 10-03-03 Ten (10) inspections made	10 hours
2.	09-07-95 & 0-04-95 Two (2) letters mailed.	2hours
3.	12-07-95 & 06-29-00 Two (2) Code Enforcement Board Hearings	2 hours
5.		
6.		
7.		
TOTAL HOURS		14 hours
		x \$39.19
TOTAL PERSONNEL COSTS		\$ 548.66

DATE	TANGIBLE GOODS OR SERVICES	COST
1.		
2.		
3.		
4.		
TOTAL TANGIBLE AND/OR SERVICE COSTS		\$

The Seminole County Sheriff's Office has incurred actual costs in the amount of **\$ 548.66** during the investigation and prosecution of the defendant in this case. Said costs are supported and documented as listed above. Personnel costs are calculated at a rate of \$39.19 per hour, as determined by the Financial Services Section of the Seminole County Sheriff's Office. Tangible goods and contractual services are indicated as required and at a direct cost to the Office.

Signature of Code Enforcement Officer: Pamela Taylor

April 30, 2004
Date