

**Lee County Board Of County Commissioners  
Agenda Item Summary**

**Blue Sheet No. 20040378**

**1. REQUESTED MOTION:**

**ACTION REQUESTED:** Adopt Resolution for Making Application for Tax Deeds on County Held Tax Sale Certificates for Properties Having Assessed Values of \$4,999 or Less; **Approve** Budget Amendment Resolution and transfer of \$250,000 each and amend FY03-04 CIP accordingly.

**WHY ACTION IS NECESSARY:** Statutory provisions require Board resolve in order for staff to carry out Board's direction.

**WHAT ACTION ACCOMPLISHES:** Provides the County with opportunity to pursue collection of unpaid ad valorem taxes and acquiring real property for County purpose by tax deed process.

**2. DEPARTMENTAL CATEGORY:**  
**COMMISSION DISTRICT #**

*ALA*

**3. MEETING DATE:**

*04-20-2004*

**4. AGENDA:**

☒ CONSENT  
☒ ADMINISTRATIVE  
☐ APPEALS  
☐ PUBLIC  
☐ WALK ON  
☐ TIME REQUIRED:

**5. REQUIREMENT/PURPOSE:**  
(Specify)

☒ STATUTE 197.502  
☐ ORDINANCE  
☐ ADMIN. CODE  
☐ OTHER

**6. REQUESTOR OF INFORMATION:**

A. COMMISSIONER  
B. DEPARTMENT Independent  
C. DIVISION County Lands  
BY: *KLF*  
Karen L.W. Forsyth, Director

**7. BACKGROUND:** The County is currently the holder of over 25,000 tax sale certificates. Each certificate represents one year of unpaid ad valorem taxes. In many cases, the County holds 7 certificates on a single property.

In the past year, healthy market conditions have made public attendance and participation in the tax deed process very favorable to all taxing authorities, as many properties are now selling at sale and previously lost revenue is being recovered.

Authorizing staff to systematically apply for tax deeds on those tax sale certificates with assessed values under \$5,000, may provide for lost revenue recovery, and acquisition, in some cases, of property to serve a current or future public purpose.

The cost to make application is approximately \$350 for each property. However, this cost is recouped on those properties which sell at the tax deed sale. The Director of County Lands will provide the Board with a semi-annual report detailing the properties acquired.

Funding in the amount of \$250,000 will be available in Account Number: 208802-301-00.506110 upon Board's authorization to transfer.

**8. MANAGEMENT RECOMMENDATIONS:**

**9. RECOMMENDED APPROVAL:**

A Department Director	B Purchasing or Contracts	C Human Resources	D Other	E County Attorney	F Budget Services				G County Manager
<i>KP</i>	<i>N/A</i>		<i>6/20/04</i>	<i>John D. Hines</i> 4-2-04	<i>OA</i> <i>4/2/04</i>	<i>OM</i> <i>4/2/04</i>	<i>Risk</i> <i>4/2/04</i>	<i>GC</i> <i>4/2/04</i>	<i>4-8-04</i>

**10. COMMISSION ACTION:**

☐ APPROVED  
☐ DENIED  
☐ DEFERRED  
☐ OTHER

Rec. by CoAtty
Date: <i>4/2/04</i>
Time: <i>12:25 pm</i>
Forwarded To: <i>Co. Admin.</i>
<i>4/2/04 4:30 pm</i>

RECEIVED BY COUNTY ADMIN
<i>4/2/04</i>
<i>4:58 pm</i>
COUNTY ADMIN FORWARDED TO: <i>PL</i>
<i>4-8-04</i>
<i>4 pm</i>

*HS*

# REQUEST FOR TRANSFER OF FUNDS

FUND NAME: Unincorporated MSTU DATE: 4-1-04

BATCH NO.: \_\_\_\_\_

FISCAL YEAR: 03-04 FUND NO.: 15500 DOC. TYPE: YB

LEDGER TYPE: BA

TO: \_\_\_\_\_  
Non-Departmental  
(Division Name)

Interfund Transfers  
(Program Name)

NOTE: Please list the account number below in the following order:

Business Unit (dept/div, program, fund, subfund); Object Account; Subsidiary; Subledger  
(Example: BB 5120100100.503450)

<u>Account Number</u>	<u>Object Name</u>	<u>DEBIT</u>
GC5810115500.509110.T30100	Transfer to 30100	\$ 250,000

TOTAL TO: \$ 250,000

FROM: \_\_\_\_\_  
Non-Departmental  
(Division Name)

Reserves  
(Program Name)

<u>Account Number</u>	<u>Object Name</u>	<u>CREDIT</u>
GC5890115500.509910	Reserves for Contingency	\$ 250,000

TOTAL FROM: \$ 250,000

EXPLANATION: To provide funding for the County-Held Tax Certificate Project 208802.

DIVISION DIRECTOR SIGNATURE/DATE

DEPARTMENT HEAD SIGNATURE/DATE

DBO: APPROVAL ☒ DENIAL ☐

Tom K. Wolf 4-1-04

OPS. MGR.: APPROVAL ☒ DENIAL ☐

OPS. ANALYST SIGNATURE DATE

[Signature] 4/6/04

CO. MGR.: APPROVAL ☐ DENIAL ☐

OPS. MGR. SIGNATURE DATE

CO. MANAGER SIGNATURE DATE

BCC APPROVAL DATE: \_\_\_\_\_

BCC CHAIRMAN SIGNATURE

BA. NO. \_\_\_\_\_

AUTH CODE \_\_\_\_\_

TRANS DATE \_\_\_\_\_

# RESOLUTION #

Amending the Budget of Capital Improvements-Fund 30100 to incorporate the unanticipated receipts into Estimated Revenues and Appropriations for the fiscal year 2003-2004.

**WHEREAS**, in compliance with the Florida Statutes 129.06(2), it is the desire of the Board of County Commissioners of Lee County, Florida, to amend the Capital Improvements-Fund 30100 budget for \$250,000 of the unanticipated revenue from an Interfund transfer from MSTU Fund 155 and an appropriation of a like amount for land costs and;

**WHEREAS**, the Capital Improvements-Fund 30100 budget shall be amended to include the following amounts which were previously not included.

## ESTIMATED REVENUES

Prior Total:		\$87,148,141
Additions		
GC5810130100.381000.915500	Transfer from Fund 15500	250,000
Amended Total Estimated Revenues		\$87,398,141

## APPROPRIATIONS

Prior Total:		\$87,148,141
Additions		
20880230100.506110	Land and Court of Registry Deposits	250,000
Amended Total Appropriations		\$87,398,141

**NOW, THEREFORE, BE IT RESOLVED** by the Board of County Commissioners of Lee County, Florida, that the Capital Improvements-Fund 30100 budget is hereby amended to show the above additions to its Estimated Revenue and Appropriation accounts.

Duly voted upon and adopted in Chambers at a regular Public Hearing by the Board of County Commissioners on this \_\_\_\_ day of \_\_\_\_\_, 2004.

ATTEST:  
CHARLIE GREEN, EX-OFFICIO CLERK

BOARD OF COUNTY COMMISSIONERS  
LEE COUNTY, FLORIDA

BY: \_\_\_\_\_  
DEPUTY CLERK

\_\_\_\_\_  
CHAIRMAN

APPROVED AS TO FORM

\_\_\_\_\_  
OFFICE OF COUNTY ATTORNEY

DOC TYPE YA  
LEDGER TYPE BA

**A RESOLUTION FOR MAKING APPLICATION FOR TAX DEEDS ON COUNTY HELD  
TAX SALE CERTIFICATES FOR PROPERTIES HAVING ASSESSED VALUES OF  
\$4999 OR LESS**

**WHEREAS**, Florida Statute 197.502 provides for the application process for obtaining tax deed by holder of tax sale certificate, and

**WHEREAS**, the Board of County Commissioners of Lee County, Florida, is currently the holder of several thousand tax sale certificates levied on properties scattered across the County for which there has been no redemption made for payment of ad valorem taxes for over two years, and

**WHEREAS**, the Board of County Commissioners of Lee County, Florida, in full compliance with Florida Statute 197.502 (3), makes application for tax deeds on all properties where the County has held the tax sale certificate for two years which have an assessed value of \$5000 or more; and

**WHEREAS**, the Board of County Commissioners of Lee County, Florida, recognizes there are numerous properties where the County holds the tax sale certificates which have an assessed value of \$4999 and less whereby the Board may make application for tax deeds; and

**WHEREAS**, the Board of County Commissioners of Lee County, Florida, desires to make application for tax deeds on properties assessed at \$4999 or less whereby the Board expects to recover tax revenue at the tax deed sale, or has determined the acceptance of tax deed serves a public purpose; and

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF LEE COUNTY FLORIDA**, the Board authorizes the Director of County Lands or designee, to make application for tax deed on any County held tax sale certificate in order to pursue recovering lost revenue, and acquiring, in some cases, property to serve a current or future public purpose. Furthermore, under the power and authority given to the Board by Florida Statute 196.28, the Board hereby resolves to cancel and discharge all delinquent and current ad valorem County tax liens for those properties the County acquires through the application for tax deed process.

**THE FOREGOING RESOLUTION** was offered by Commissioner\_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner\_\_\_\_\_.

Bob Janes	_____
Douglas St. Cerny	_____
Ray Judah	_____
Andrew Coy	_____
John Albion	_____

**DULY PASSED AND ADOPTED** this\_\_\_\_\_ day of\_\_\_\_\_, 2004.

ATTEST:  
CHARLIE GREEN, CLERK

By:\_\_\_\_\_

Deputy Clerk

LEE COUNTY, FLORIDA, BY ITS  
BOARD OF COMMISSIONERS

\_\_\_\_\_

Chairman

APPROVED AS TO FORM:

\_\_\_\_\_

Office of County Attorney