



Section 197.502, Florida Statutes

DR-512
R. 04/16
Rule 12D-16.002
F.A.C

TO: Tax Collector of Manatee County, Florida

I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
1288	05/29/2015	THOSE PARTS OF SEC 25, 26, 35 & 36, TWN 34S, RNG 18E, MORE PARTICULARLY DESC AS FOLLOWS: BEG AT A PT ON W R/ LN OF GRAND HARBOUR PKWY AS SHOWN ON PLAT OF STONEYBROOK AT HERITAGE HARBOUR, SUBPHASE A, UNIT 1, REC IN PB 39, PG 160-179; TH CONT ALG SD W R/ LN, S 33 DEG 03 MIN 47 SEC W, A DIST OF ...See tax roll for continuation

I agree to:

- pay all delinquent taxes
- redeem all outstanding tax certificates plus interest, and
- pay any delinquent, omitted, or current taxes and interest covering the property.

I agree to pay all tax collector's fees, ownership and encumbrance report costs, clerk of the court costs, charges and fees and sheriff's costs, if applicable. Attached is the tax certificate on which this application is based and all other certificates of the same legal description which are in my possession.

Applicant's Signature -

Chairman
Board of County Commissioners

Date

5/9/2017

ATTEST: MANATEE COUNTY
CLERK OF CIRCUIT COURT AND
COUNTY COMPTROLLER

BY:
DEPUTY CLERK





Section 197.502, Florida Statutes

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I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
2402	05/29/2015	LOT 56 WASHINGTON PARK LESS S R R/W PI#24953.0000/2

I agree to:

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- redeem all outstanding tax certificates plus interest, and
- pay any delinquent, omitted, or current taxes and interest covering the property.

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[Signature] 5/9/2017
Applicant's Signature Date
Chairman
Board of County Commissioners

ATTEST: MANATEE COUNTY
CLERK OF CIRCUIT COURT AND
COUNTY COMPTROLLER
BY: *[Signature]*
DEPUTY CLERK





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TO: Tax Collector of Manatee County, Florida

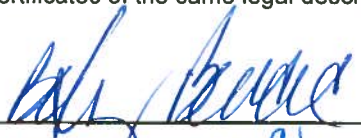
I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
3196	05/29/2015	N 50 FT OF E1/2 OF LOT 9 BLK 6 FAIRVIEW PARK PI#43880.0000/4

I agree to:

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Applicant's Signature

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Date

Chairman
Board of County Commissioners

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CLERK OF CIRCUIT COURT AND
COUNTY COMPTROLLER

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DEPUTY CLERK





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I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
334	05/29/2015	BEG AT A PT ON E BDRY LN OF NW1/4 OF NW1/4 SEC 29 WHICH PT LIES 210 FT S OF INTERSEC OF SD E BDRY LN WITH S R/W LN OF A PUBLIC RD RUNNING FM PARRISH TO BIG SAW GRASS (ERIE RD), RUN TH S 105 FT; RUN TH S 73 DEG 45 MIN W 105 FT; TH RUN N PARALLEL WITH SD E BDRY LN 105 FT; RUN TH N 73 ...See tax roll for continuation

I agree to:

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Applicant's Signature - *[Signature]*

Date 5/9/2017

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Certificate Number	Issue Date	Legal Description
3325	05/29/2015	COM AT THE SE COR OF THE SE1/4 OF THE NE1/4 OF SEC 36; TH N 89 DEG 10 MIN 52 SEC W, ALG THE S LN OF SD SE1/4 OF THE NE1/4, 30 FT TO THE INT WITH THE W R/W OF 15TH ST E; TH CONT N 89 DEG 10 MIN 52 SEC W, ALG SD S LN, 238.15 FT FOR A POB; TH CONT N 89 DEG 10 MIN 52 SEC W, ALG SD S LN, 40 FT TO ...See tax roll for continuation

I agree to:

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Applicant's Signature

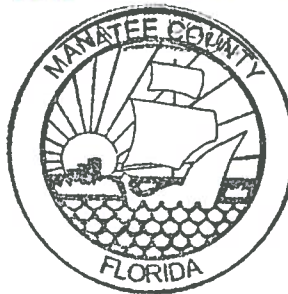
[Handwritten Signature]
Chairman
Board of County Commissioners

Date

5/9/2017

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CLERK OF CIRCUIT COURT AND
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TO: Tax Collector of Manatee County, Florida

I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
3461	05/29/2015	LOTS 9,10 BLK A ORANGE RIDGECREST PI#47931.0000/1

I agree to:

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Applicant's Signature

[Handwritten Signature]
Chairman
Board of County Commissioners

Date

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CLERK OF CIRCUIT COURT AND
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Certificate Number	Issue Date	Legal Description
3465	05/29/2015	UNIT #R-17 OF CITRUS GROVE ESTATES A CO-OP PI#47966.0630/9

I agree to:

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Applicant's Signature -

Chairman
Board of County Commissioners

Date

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I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
3565	05/29/2015	E 5 FT OF LOT 95, LOT 96 GREGORY ESTATES PI#49058.0000/1

I agree to:

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[Signature] 5/9/2017
Applicant's Signature - Chairman Date
Board of County Commissioners

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Certificate Number	Issue Date	Legal Description
3567	05/29/2015	LOT 100 GREGORY ESTATES PI#49061.0000/5

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Applicant's Signature

- Chairman
Board of County Commissioners

Date

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Certificate Number	Issue Date	Legal Description
3668	05/29/2015	LOT 91 GREGORY ESTATES SECOND ADD PI#50772.0000/3

I agree to:

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Certificate Number	Issue Date	Legal Description
3807	05/29/2015	BLDG 5 UNIT 14 THE PALMS OF CORTEZ, TOGETHER WITH EXCLUSIVE RIGHT TO USE GARAGE SPACE G21 (2049/0964) PI#51658.1580/9

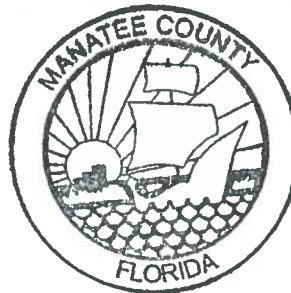
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Date 5/9/2017
Board of County Commissioners

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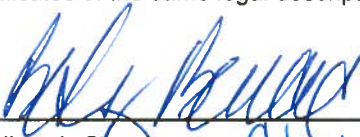
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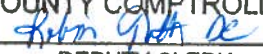
Certificate Number	Issue Date	Legal Description
4019	05/29/2015	LOT 240 FAIR LANE ACRES FIRST ADD PI#54237.0000/3

I agree to:

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Certificate Number	Issue Date	Legal Description
4072	05/29/2015	THAT PARCEL MARKED "BUFFER ZONE" LY S OF LOT 1 & N OF ONECO RD REPLAT OF A PORTION OF FAIR LANE ACRES THIRD PI#55036.0010/9

I agree to:

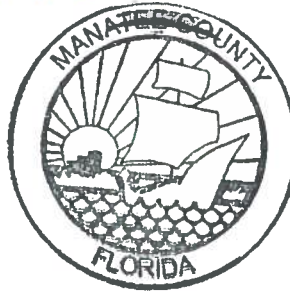
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Board of County Commissioners

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Certificate Number	Issue Date	Legal Description
4090	05/29/2015	LOT 7 BLK F HEATHER HILLS ESTATES UNIT 1 PI#55271.0000/1

I agree to:

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Chairman
Board of County Commissioners

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Certificate Number	Issue Date	Legal Description
4125	05/29/2015	UNIT E36 EL RANCHO VILLAGE A RESIDENTIAL COOP PI#55879.0835/9

I agree to:

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[Signature] 5/9/2017
Applicant's Signature - *Chairman* Date
Board of County Commissioners

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CLERK OF CIRCUIT COURT AND
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Certificate Number	Issue Date	Legal Description
4225	05/29/2015	COM AT THE NW COR OF THE NE1/4 OF THE SW1/4 OF THE SW1/4 OF SEC 13; TH S 210 FT FOR A POB; TH S 123.31 FT; TH E 350 FT; N 123.31 FT; TH W 350 FT TO POB; (OR 653/775) Pl#58033.1005/0

I agree to:

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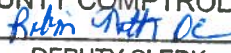
Certificate Number	Issue Date	Legal Description
4307	05/29/2015	N 20 FT OF LOT 21, REVISED PLAT OF AIRPORT SUB PI#58868.0010/9

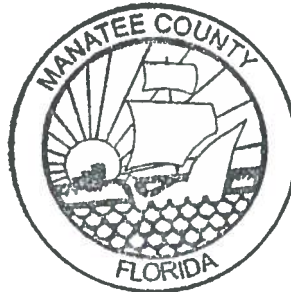
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I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
4323	05/29/2015	APT 35 SEC NO 9 BLDG K BAYSHORE GARDENS CONDOMINIUM APTS PI#59354.0000/1

I agree to:

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I, COUNTY OF MANATEE, hold the listed tax certificates and submit them to the tax collector.

Certificate Number	Issue Date	Legal Description
5229	05/29/2015	UNIT 7-A PARADISE BAY ESTATES, A RESIDENTIAL COOP PI#75955.1910/4

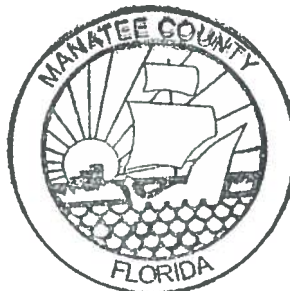
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[Signature] 5/9/2017
Applicant's Signature - Chairman Date
Board of County Commissioners

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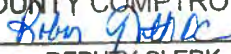
Certificate Number	Issue Date	Legal Description
1054	05/29/2015	LOTS 4 AND 5, BLK 4, MAR-LEE ACRES PI#7874.0000/1

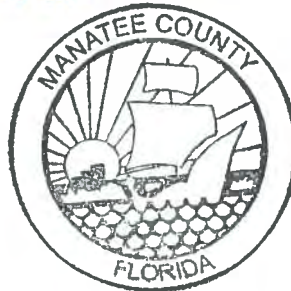
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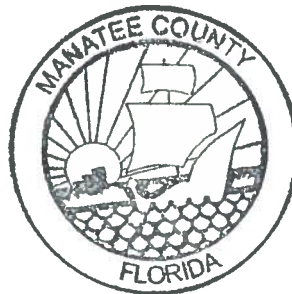
Certificate Number	Issue Date	Legal Description
02856	06/01/2009	A PARCEL OF LAND LYING IN SEC 7, TWN 34, RNG 18; BEING DESC AS FOLLOWS: PROPOSED LOTS 13, 14, 15, 16, 17, 18, 19, 20, 21 AND 22 LAURIS AT THE VILLAGES OF AVIGNON, A SUB IN SEC 7, TWN 34, RNG 18, DESC AS FOLLOWS: COM AT THE SE COR OF THE NW 1/4 OF SEC 7, TWN 34, RNG 18; TH N 00 DEG 01 MIN ...See tax roll for continuation

I agree to:

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Certificate Number	Issue Date	Legal Description
02855	06/01/2009	BEG AT THE SE COR OF THE NW1/4 OF SEC 7, TWN 34S, RNG 18E; TH N 00 DEG 01 MIN 15 SEC W ALONG THE E LN OF SD NW1/4, A DIST OF 1224.32 FT TO THE PT OF INTERSECTION OF SD E LN AND THE S R/W LN OF 28TH ST CT E; TH N 89 DEG 25 MIN 27 SEC W ALONG SD S R/W, A DIST OF 1104.32 FT; TH S 00 DEG 40 MIN 08 ...See tax roll for continuation

I agree to:

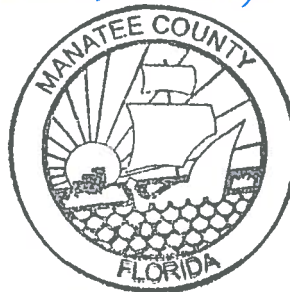
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[Signature] 5/9/2017
Applicant's Signature - Chairman Date
Board of County Commissioners

ATTEST: MANATEE COUNTY
CLERK OF CIRCUIT COURT AND
COUNTY COMPTROLLER

BY: *[Signature]*
DEPUTY CLERK



Manatee County Government Administrative Center
Commission Chambers, First Floor
9:00 a.m. - May 9, 2017

May 9, 2017 - Regular Meeting
Agenda Item #17

Approved in Open Session 5/9/17,
Manatee County
Board of County Commissioners

Subject

2015 County Held Tax Certificates

Briefings

None

Contact and/or Presenter Information

Geoffrey K. Nichols, Esq. Assistant County Attorney, ext. 3750

Action Requested

Motion for Chairperson to sign the Notice to Proceed with Application for Tax Deeds for the twenty-two (22) properties identified by the Tax Collector in compliance with Rule 12D-13.060(2), Florida Administrative Code; and authorization for the payment of \$15,950.00 for the associated tax deed application fees in compliance with §197.502(3), Florida Statutes.

Enabling/Regulating Authority

Section 197.502, Florida Statutes; 12D-13.060(2)(a), Florida Administrative Code.

Background Discussion

Real estate taxes in the State of Florida are for the calendar year and are payable November 1st of that year. If these real estate taxes are not paid on or before March 31st of the following year, they become delinquent the next day, April 1st. Florida Statutes require the Tax Collector to annually, on or before June 1st, conduct a sale of tax certificates on all land on which the taxes are delinquent for the preceding year.

The tax certificates are sold at an online tax sale auction through competitive bidding. The bidding starts at 18% and is bid down in ¼% increments until the certificate is sold to the lowest bidder. The resulting certificate is a lien on the property, not the sale of the property. The amount of the certificate is the sum of the unpaid real estate taxes and non-ad valorem assessments, 3% interest, 5% in costs associated with the sale, and advertising charges. If there are no individual bidders at the Tax Certificate Sale, the certificates are "struck" to the county and the certificate holder is listed as County of Manatee.

Pursuant Fla. Stat. 197.502(3), the county, after two (2) years have elapsed since April, 1 of the year of issuance of the tax certificate, shall submit a Tax Deed Application to the Tax Collector of the county where the real estate described in the tax certificate is located if the property, on the most recent assessment roll, is valued at \$5000 or more.

The county making application for a Tax Deed shall pay the Tax Collector a search fee (\$150.00), Tax Deed Application fee (\$75.00) and a Clerk of the Circuit Court fee (\$500.00). A property owner or his agent has the right to redeem the property prior to the issuance of a tax deed by the Clerk of the Circuit Court by making payment to the tax collector for all outstanding certificates, omitted year's taxes, delinquent taxes, current taxes, interest and all costs of sale and fees.

Once the Tax Deed Application is complete, the entire file is submitted to the Clerk of the Circuit Court. The Clerk will advertise the sale four (4) consecutive weeks and conduct the sale. The opening bid will be the total amount of taxes paid or surrendered plus costs, fees and interest. In the case of a homestead property, the

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opening bid will be the amount mentioned above plus an amount equal to one-half (1/2) of the current year's tax roll value.

On county-held certificates for which there are no bidders at the public sale, the Clerk shall enter the land on a list entitled "Lands Available for Taxes." At the end of the three (3) year period, any land not purchased escheats (reverts) back to the County.

We have been advised that the fees will amount to \$725.00 per parcel for the twenty-two (22) properties listed on the attached printout, for a total of \$15,950.00 to be paid by the County as required by Florida Statute 197.502.

County Attorney Review

Other (Requires explanation in field below)

Explanation of Other

This is a County Attorney item.

Reviewing Attorney

Nichols

Instructions to Board Records

Proof of publication will be provided upon receipt.

Return an electronic copy of the approved item to diane.hajek@mymanatee.org, Legal Assistant to Geoffrey K. Nichols, Assistant County Attorney. **See attached email dated 5/8/17 from Diane Hajek, C/Atty Offc. RT Distributed pursuant to instructions in 5/8/17 Email from**

Diane Hajek, C/Atty Offc, 5/11/17, RT

Cost and Funds Source Account Number and Name

\$15,950.00 / N/A

Amount and Frequency of Recurring Costs

N/A

Attachment: [F.S. 197.502\(3\).pdf](#)

Attachment: [Form DR-512 \(22\) total for signature.pdf](#)

Attachment: [Letter from Ken Burton, Jr. re County Held Tax Certificates 4-11-17.pdf](#)

Attachment: [Rule 12D-13.060, F.A.C..pdf](#)

Attachment: [Tax Collector Printout of Tax Certificates.pdf](#)

From: [Diane Hajek](#)
To: [Robin Toth](#)
Subject: RE: BCC Mtg 5/9/17: Item 17, Notice to Proceed with Applications for Tax Deeds (22)
Date: Monday, May 08, 2017 2:27:25 PM
Attachments: [image001.png](#)

You are welcome, Robin. To confirm our conversation, please return the fully executed 22 Notice to the County Attorney's Office on the 9th floor. Attention, Geoff Nichols, Assistant County Attorney.

Our procedure has been in prior years that the Kerri Ward from the Tax Collector's office comes to our office and picks up the original Notices.

Let me know if you need anything else.

Thanks!

Diane M. Hajek

Legal Assistant

MANATEE COUNTY ATTORNEY'S OFFICE

1112 Manatee Avenue West, Suite 969

Bradenton, FL 34205

Phone: 941-745-3750

Fax: 941-749-3089

Email: diane.hajek@mymanatee.org



From: Robin Toth [<mailto:robin.toth@ManateeClerk.com>]

Sent: Monday, May 08, 2017 2:20 PM

To: Diane Hajek

Subject: BCC Mtg 5/9/17: Item 17, Notice to Proceed with Applications for Tax Deeds (22)

Hi Diane,

Thank you for calling me back regarding Agenda Item 17. Please, may I ask you to reinforce our call with an email, instructing Board Records to return to you, the fully-executed 22 notices, just so the trail of Instructions to Board Records is clear.

Thank you so much.

Robin Toth

Board Records Deputy Clerk
for Angelina Colonnese
Clerk of Circuit Court and Comptroller

www.manateeclerk.com

robin.toth@manateeclerk.com

941-741-4018, Ext. 4018

"Pride in Service with a Vision to the Future"



Florida has a very broad Public Records Law. This agency is a public entity and is subject to Chapter 119 of the Florida Statutes, concerning public records. E-mail communications are covered under such laws & therefore e-mail sent or received on this entity's computer system, including your e-mail address, may be disclosed to the public or media upon request.

Select Year: 2015

The 2015 Florida Statutes

[Title XIV](#)[Chapter 197](#)[View Entire Chapter](#)

TAXATION AND FINANCE

TAX COLLECTIONS, SALES, AND LIENS

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

(1) The holder of a tax certificate at any time after 2 years have elapsed since April 1 of the year of issuance of the tax certificate and before the cancellation of the certificate, may file the certificate and an application for a tax deed with the tax collector of the county where the property described in the certificate is located. The tax collector may charge a tax deed application fee of \$75 and for reimbursement of the costs for providing online tax deed application services. If the tax collector charges a combined fee in excess of \$75, applicants shall have the option of using the electronic tax deed application process or may file applications without using such service.

(2) A certificateholder, other than the county, who makes application for a tax deed shall pay the tax collector at the time of application all amounts required for redemption or purchase of all other outstanding tax certificates, plus interest, any omitted taxes, plus interest, any delinquent taxes, plus interest, and current taxes, if due, covering the property. In addition, the certificateholder shall pay the costs of resale, if applicable, and failure to pay such costs within 30 days after notice from the clerk shall result in the clerk's entering the land on a list entitled "lands available for taxes."

(3) The county in which the property described in the certificate is located shall apply for a tax deed on all county-held certificates on property valued at \$5,000 or more on the property appraiser's most recent assessment roll, except deferred payment tax certificates, and may apply for tax deeds on certificates on property valued at less than \$5,000 on the property appraiser's most recent assessment roll. The application shall be made 2 years after April 1 of the year of issuance of the certificates or as soon thereafter as is reasonable. Upon application, the county shall deposit with the tax collector all applicable costs and fees as provided in subsection (1), but may not deposit any money to cover the redemption of other outstanding certificates covering the property.

(4) The tax collector shall deliver to the clerk of the circuit court a statement that payment has been made for all outstanding certificates or, if the certificate is held by the county, that all appropriate fees have been deposited, and stating that the following persons are to be notified prior to the sale of the property:

(a) Any legal titleholder of record if the address of the owner appears on the record of conveyance of the property to the owner. However, if the legal titleholder of record is the same as the person to whom the property was assessed on the tax roll for the year in which the property was last assessed, the notice may be mailed to the address of the legal titleholder as it appears on the latest assessment roll.

(b) Any lienholder of record who has recorded a lien against the property described in the tax certificate if an address appears on the recorded lien.

(c) Any mortgagee of record if an address appears on the recorded mortgage.

(d) Any vendee of a recorded contract for deed if an address appears on the recorded contract or, if the contract is not recorded, any vendee who has applied to receive notice pursuant to s. 197.344(1)(c).

(e) Any other lienholder who has applied to the tax collector to receive notice if an address is supplied to the collector.

(f) Any person to whom the property was assessed on the tax roll for the year in which the property was last assessed.

(g) Any lienholder of record who has recorded a lien against a mobile home located on the property described in the tax certificate if an address appears on the recorded lien and if the lien is recorded with the clerk of the circuit court in the county where the mobile home is located.

(h) Any legal titleholder of record of property that is contiguous to the property described in the tax certificate, if the property described is submerged land or common elements of a subdivision and if the address of the titleholder of contiguous property appears on the record of conveyance of the property to the legal titleholder. However, if the legal titleholder of property contiguous to the property is the same as the person to whom the property described in the tax certificate was assessed on the tax roll for the year in which the property was last assessed, the notice may be mailed to the address of the legal titleholder as it appears on the latest assessment roll. As used in this chapter, the term "contiguous" means touching, meeting, or joining at the surface or border, other than at a corner or a single point, and not separated by submerged lands. Submerged lands lying below the ordinary high-water mark which are sovereignty lands are not part of the upland contiguous property for purposes of notification.

The statement must be signed by the tax collector or the tax collector's designee. The tax collector may purchase a reasonable bond for errors and omissions of his or her office in making such statement. The search of the official records must be made by a direct and inverse search. "Direct" means the index in straight and continuous alphabetic order by grantor, and "inverse" means the index in straight and continuous alphabetic order by grantee.

(5)(a) The tax collector may contract with a title company or an abstract company to provide the minimum information required in subsection (4), consistent with rules adopted by the department. If additional information is required, the tax collector must make a written request to the title or abstract company stating the additional requirements. The tax collector may select any title or abstract company, regardless of its location, as long as the fee is reasonable, the minimum information is submitted, and the title or abstract company is authorized to do business in this state. The tax collector may advertise and accept bids for the title or abstract company if he or she considers it appropriate to do so.

1. The ownership and encumbrance report must include the letterhead of the person, firm, or company that makes the search, and the signature of the individual who makes the search or of an officer of the firm. The tax collector is not liable for payment to the firm unless these requirements are met. The report may be submitted to the tax collector in an electronic format.

2. The tax collector may not accept or pay for any title search or abstract if financial responsibility is not assumed for the search. However, reasonable restrictions as to the liability or responsibility of the title or abstract company are acceptable. Notwithstanding s. [627.7843\(3\)](#), the tax collector may contract for higher maximum liability limits.

3. In order to establish uniform prices for ownership and encumbrance reports within the county, the tax collector must ensure that the contract for ownership and encumbrance reports include all requests for title searches or abstracts for a given period of time.

(b) Any fee paid for a title search or abstract must be collected at the time of application under subsection (1), and the amount of the fee must be added to the opening bid.

(c) The clerk shall advertise and administer the sale and receive such fees for the issuance of the deed and sale of the property as provided in s. [28.24](#).

(6) The opening bid:

(a) On county-held certificates on nonhomestead property shall be the sum of the value of all outstanding certificates against the property, plus omitted years' taxes, delinquent taxes, interest, and all costs and fees paid by the county.

(b) On an individual certificate must include, in addition to the amount of money paid to the tax collector by the certificateholder at the time of application, the amount required to redeem the applicant's tax certificate and all other costs and fees paid by the applicant, plus all tax certificates that were sold subsequent to the filing of the tax deed application and omitted taxes, if any.

(c) On property assessed on the latest tax roll as homestead property shall include, in addition to the amount of money required for an opening bid on nonhomestead property, an amount equal to one-half of the latest assessed value of the homestead.

(7) On county-held or individually held certificates for which there are no bidders at the public sale and for which the certificateholder fails to timely pay costs of resale or fails to pay the amounts due for issuance of a tax deed within 30 days after the sale, the clerk shall enter the land on a list entitled "lands available for taxes" and shall immediately notify the county commission that the property is available. During the first 90 days after the property is placed on the list, the county may purchase the land for the opening bid or may waive its rights to purchase the property. Thereafter, any person, the county, or any other governmental unit may purchase the property from the clerk, without further notice or advertising, for the opening bid, except that if the county or other governmental unit is the purchaser for its own use, the board of county commissioners may cancel omitted years' taxes, as provided under s. [197.447](#). Interest on the opening bid continues to accrue through the month of sale as prescribed by s. [197.542](#).

(8) Taxes may not be extended against parcels listed as lands available for taxes, but in each year the taxes that would have been due shall be treated as omitted years and added to the required minimum bid. Three years after the day the land was offered for public sale, the land shall escheat to the county in which it is located, free and clear. All tax certificates, accrued taxes, and liens of any nature against the property shall be deemed canceled as a matter of law and of no further legal force and effect, and the clerk shall execute an escheatment tax deed vesting title in the board of county commissioners of the county in which the land is located.

(a) When a property escheats to the county under this subsection, the county is not subject to any liability imposed by chapter 376 or chapter 403 for preexisting soil or groundwater contamination due solely to its ownership. However, this subsection does not affect the rights or liabilities of any past or future owners of the escheated property and does not affect the liability of any governmental entity for the results of its actions that create or exacerbate a pollution source.

(b) The county and the Department of Environmental Protection may enter into a written agreement for the performance, funding, and reimbursement of the investigative and remedial acts necessary for a property that escheats to the county.

(9) Consolidated applications on more than one tax certificate are allowed, but a separate statement shall be issued pursuant to subsection (4), and a separate tax deed shall be issued pursuant to s. [197.552](#), for each parcel of property shown on the tax certificate.

(10) Any fees collected pursuant to this section shall be refunded to the certificateholder in the event that the tax deed sale is canceled for any reason.

(11) For any property acquired under this section by the county for the express purpose of providing infill housing, the board of county commissioners may, in accordance with s. [197.447](#), cancel county-held tax certificates and omitted years' taxes on such properties. Furthermore, the county may not transfer a property acquired under this section specifically for infill housing back to a taxpayer who failed to pay the delinquent taxes or charges that led to the issuance of the tax certificate or lien. For purposes of this subsection only, the term "taxpayer" includes the taxpayer's family or any entity in which the taxpayer or taxpayer's family has any interest.

History.—s. 187, ch. 85-342; s. 6, ch. 86-141; s. 27, ch. 86-152; s. 1, ch. 89-286; s. 7, ch. 92-312; s. 14, ch. 93-132; s. 1024, ch. 95-147; s. 1, ch. 96-181; s. 1, ch. 96-219; ss. 3, 4, 5, ch. 99-190; s. 3, ch. 2001-137; s. 9, ch. 2001-252; s. 1, ch. 2003-284; s. 8, ch. 2004-349; s. 1, ch. 2004-372; s. 49, ch. 2011-151; s. 1, ch. 2013-148; s. 6, ch. 2014-211.



Ken Burton Jr.
Innovating Better Ways to Serve

April 11, 2017

Hon. Betsy Benac, Chairwoman
Board of County Commissioners
Manatee County
1112 Manatee Avenue West
Bradenton, FL 34205

RE: County-Held Tax Certificates

Dear Madam Chairwoman:

In accordance with the Florida Administrative Code 12D-13.060(1), I, as Tax Collector, am advising you, as Board Chair, of twenty-two (22) County-Held Tax Certificates which are two (2) years old or older and eligible for Tax Deed Application by the County. A list identifying those outstanding parcels is attached.

Each DR-512 (Notice to Tax Collector of Application for Tax Deed) must be signed, dated and accompanied with a check in the amount of \$725 (\$75 Tax Deed Application fee; \$150 Title Search fee; \$500 Clerk of the Circuit Court fee).

You may wish to consult your legal team for a review of procedures.

Please notify me with your decision; and if my staff can be of further assistance, you may contact me.

Sincerely,

Ken Burton, Jr.
Manatee County Tax Collector

KBj:jbh

CC: Michele Schulz, Director, Field Services & Collections

12D-13.060 Application for Obtaining Tax Deed by Holder of Tax Certificate; Fees.

(1) Tax deed applications are filed by the owner or holders of tax certificates as follows:

(a) Tax deed applications on certificates owned by the county and held by the tax collector shall be filed two years after April 1 of the year of issuance of the certificate. Deferred payment tax certificates are excluded from this requirement.

(b) Tax deed applications on certificates held by anyone may be filed with the tax collector at any time after two years have elapsed since April 1, of the year of issuance and before the expiration of seven years from the date of issuance, or 20 years if the certificate was issued prior to July 1, 1973.

(c) Consolidated applications may be made on more than one tax certificate using a single Form DR-512, Notice to Tax Collector of Application for Tax Deed. A single payment may be made to the tax collector for the total amount due on a consolidated application. There shall be separate certification statements, Forms DR-513, Tax Collector's Certification, issued by the tax collector pursuant to Section 197.502, F.S., separate statements pursuant to Section 197.502(4), F.S., and separate tax deeds issued pursuant to Section 197.552, F.S. The tax collector shall be allowed a tax deed application fee of \$15 for each tax deed applied for on a consolidated application.

(2) PROCEDURE: APPLICATION FOR TAX DEED BY COUNTY.

(a) The procedure for tax deed applications by the county shall be as follows:

1. The tax collector shall give written notice to the board of county commissioners or the governing board of the county of all tax certificates which are old enough for tax deed applications.

2. If the county has not given written notice to proceed with a Tax Deed Application to the tax collector within six months of said notice; a subsequent notice shall be sent which may be identical to the first notice.

3. The county shall institute applications for tax deeds by sending the tax collector a "written notice to proceed".

4. The written notice to proceed shall instruct the tax collector to initiate an "Application for Tax Deed." Upon written notice to proceed the tax collector shall file an application for tax deed on behalf of the county.

5. Upon application for tax deed the county shall deposit the following fees and costs:

a. With the tax collector, all applicable cost and fees for processing the tax deed application or applications.

b. With the clerk of the circuit court, the clerk's fees as prescribed by Section 28.24, F.S., and cost of advertising the tax deed application.

c. No deposit shall be made to either the tax collector or clerk of the circuit court to cover the redemption of other outstanding certificates covering the land described in the tax deed application.

6. The "written notice to proceed" referred to herein shall constitute the application for tax deed referred to in Section 197.502(3), F.S.

(b) The tax collector shall prepare and furnish to the Clerk of the Circuit Court a certificate on Form DR-513, showing the same information as the certificate for individual tax deed applicants (See Section 197.502(3), F.S.). In addition, the tax collector shall list all tax certificates owned by individuals, all county-owned tax certificates, all omitted years' taxes and the amount of interest earned by each Tax Certificate or omitted years' tax as of the date of the tax deed application.

(3) PROCEDURE: APPLICATION FOR TAX DEED BY PRIVATE HOLDER.

(a) The procedure for tax deed applications by anyone other than the county shall be as follows:

1. The holder of the tax certificate shall file the certificate and an application with the tax collector of the county where the lands described within said certificate are located. This application shall serve as notification to the tax collector that the applicant desires the lands or any part thereof capable of being readily separated from the whole.

2. The tax deed applicant shall immediately pay to the tax collector the costs and fees required for making application and all amounts required for redemption or purchase of all other outstanding certificates covering the land. A tax deed application is not considered completed until all application costs and fees, including redemption fees, have been paid. It is recommended that the collector accept only cash, cashiers checks, bank drafts or money orders. The applicant shall pay a tax deed application fee of seventy-five dollars (\$75.00).

3. All outstanding certificates shall be redeemed in connection with the tax deed application including omitted years' taxes, county owned tax certificates, and current taxes, and interest, if due. If the applicant is the only tax certificate holder of record on the property included within the application, then it shall not be necessary for the applicant to redeem certificates of which he or she is the owner in connection with the application for tax deed. However, the certificates shall be canceled and the face value of the tax certificate on which the application is based shall be increased to reflect the face value of all tax certificates that were in the

possession of the applicant. This amount shall be included within the statutory (opening) bid. The certificate on which the application is based shall not be canceled until the tax deed is issued.

(b) The tax collector shall distribute monies received under this rule for the redemption of tax certificates whether owned by the county or an individual. When the tax collector is unable to distribute said funds, the procedure shall be as specified in Section 197.473, F.S. and subsection 12D-13.051(3), F.A.C.

(c) The sum amount and cost of the tax deed application, when complete, shall be considered the bid of the certificate holder for the property.

(d) If the tax collector cannot proceed with a tax deed application because the application is incomplete, the collector shall send notice by certified mail to the applicant of such fact. If the application is not completed by the applicant within 30 days of the mailing of such notice, the tax collector shall cancel the application. No refunds shall be made unless the tax certificate upon which the canceled application was based is redeemed. In that event, the applicant shall be entitled to a refund of any amount paid for the certificate upon which the canceled application was based or any amount paid for the certificates redeemed in connection with the canceled tax deed application. When applicable, the tax collector shall inform any person desiring to redeem a tax certificate upon which a canceled tax deed application was based that the face amount of the certificate includes other tax certificates which were redeemed in connection with a canceled tax deed application.

(4) PROCEDURE AFTER APPLICATION IS MADE – ALL CERTIFICATES.

(a) Upon receipt of a completed tax deed application the tax collector shall have an abstract or title search made in compliance with Rule 12D-13.061, F.A.C. Upon receipt of the abstract or title search, the tax collector shall prepare a certification, on Form DR-513, which shall include the following:

1. All tax certificates issued on the land described in the tax deed application, whether struck off to the county or owned by an individual.

2. The number and date of each certificate.

3. The legal description of the lands to be sold.

4. The owner of record.

5. The name of the applicant or purchaser.

6. The face amount of each tax certificate.

7. The interest earned on each tax certificate.

8. The tax collector's costs and fees.

(b) For tax deed applications, interest required by Section 197.542, F.S., shall be calculated as follows:

1. The tax collector shall calculate and enter the interest accrued from the month after the date of application through the month in which the Form DR-513 is certified to the clerk of the circuit court.

2. The clerk of the circuit court shall calculate the interest accrued on the tax deed application starting from the first day of the month following receipt of the tax collector's certification, Form DR-513, through the last day of the month in which the sale will be held.

(c) The tax collector shall also attach to the certification Form DR-513 a statement certifying the names and addresses of all persons the clerk is required by law to notify prior to the tax deed sale (See Section 197.522, F.S.). The statement shall contain at a minimum the following names and addresses:

1. Legal titleholders of record and the owner's address as it appears on the record of conveyance; if no address is shown on the record of conveyance, the collector shall so state.

2. Lienholders who have recorded liens against the property if an address appears on the recorded lien.

3. Mortgagees of record if an address appears on the recorded mortgage.

4. Vendees of recorded contracts for deed if an address appears on the recorded contract.

5. Vendees of recorded contracts for deed if an application to receive notice has been made pursuant to Section 197.344, F.S.; and their addresses.

6. Lienholders who have applied to the tax collector to receive notice if an address has been furnished to the tax collector, and their addresses.

7. Persons to whom the property was last assessed on the tax roll, and their addresses.

8. In the case of county tax deed applications, owners of tax certificates that have not been redeemed in connection with the tax deed application.

9. Any lienholder of a lien recorded with the clerk of the circuit court against a mobile home located on property described in the tax certificate and taxed as real property if an address appears on the recorded lien.

10. Any legal titleholder of record of property that is contiguous to the property described in the tax certificate, when the property described is either submerged land or common elements of a subdivision, if the address of the titleholder of contiguous property appears on the record of conveyance of the land to that legal titleholder. However, if the legal titleholder of property contiguous to the property described in the tax certificate is the same as the person to whom the property described in the tax certificate was assessed on the tax roll for the year in which the property was last assessed, the notice may be mailed only to the address of the legal titleholder as it appears on the latest assessment roll. The term “contiguous” means touching, meeting, or joining at the surface or border, other than at a corner or a single point, and not separated by submerged lands. Submerged lands lying below the ordinary high-water mark which are sovereignty lands are not part of the upland contiguous property for purposes of notification to the owner of contiguous property and for certification purposes as provided in this rule subsection.

(d) Upon completion of the certification Form DR-513 and attached statement, the tax collector shall deliver the tax deed application and the certification to the clerk and request that a tax deed sale be held.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.482, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602, 213.05 FS. History—New 6-18-85, Formerly 12D-13.60, Amended 5-23-91, 12-13-92, 1-11-94, 12-25-96, 12-31-98, 1-26-04, 12-30-04.

County Held Tax Deed Applications

Parcel ID	Property Address	Legal Description	Owner	Value	Tax Year	Amt	Cert #
1108601509	Cape Harbour Loop, Bradenton, FL 34212	THOSE PARTS OF SEC 25, 26, 35 & 36, TWN 34S, RNG 18E, MORE PARTICULARLY DESC AS FOLLOWS: BEG AT A PT ON W R/ LN OF GRAND HARBOUR PKWY AS SHOWN ON PLAT OF STONEBROOK AT HERITAGE HARBOUR, SUBPHASE A, UNIT 1, REC IN PB 39, PG 160-179; TH CONT ALG SD W R/ LN, S 33 DEG 03 MIN 47 SEC W, A DIST OF 60.37 FT; TH S 78 DEG 04 MIN 22 SEC W, A DIST OF 49.51 FT TO A PT ON NLY R/W LN OF ST 64 (A VARIABLE WIDTH PUBLIC R/W AS REC IN OR BK 1730, PG 1089, OR BK 1748, PG 7592 AND OR BK 1920, PG 4583){FL DOT SEC MAP 1305/250}; TH CONT ALG NLY R/W LN OF SD SR 64, N 56 DEG 55 MIN 35 SEC W, A DIST OF 245.90 FT; TH N 52 DEG 16 MIN 41 SEC W, A DIST OF 293.0 FT; TH N 60 DEG 49 MIN 42 SEC W, A DIST OF 97.09 FT; TH N 60 DEG 49 MIN 42 SEC W, A DIST OF 312.48 FT; TH N 61 DEG 10 MIN 48 SEC W, A DIST OF 407.58 FT; TH N 68 DEG 46 MIN 35 SEC W, A DIST OF 257.64 FT TRANSITIONING TO ELY R/W LN OF I-75 (SR #93) [INSERT "AS DESC IN OR 0843/0452"] (A VARIABLE WIDTH PUBLIC R/W){FL DOT MAP SEC 13075/2402} ALSO BEING BEG OF A CURVE CONCAVE TO NE, HAVING A RADIUS OF 216.0 FT AND C/A OF 51 DEG 38 MIN 11 SEC, WHOSE CHORD BEARS N 42 DEG 54 MIN 51 SEC W: TH ALG SD CURVE IN A NWLY Lot 56 Washington Park Less R/W PI#24953.0000/2	LNR Heritage Harbour LLLP	\$372,065	2014	\$725.00	2015-1288
2495300002	2608 2nd Ave E, Palmetto, FL 34221		John P. Lokajko Builder Inc. and Dugan Construction Inc.	\$5,500	2014	\$725.00	2015-2402
4388000004	1114 16th St W, Bradenton, FL 34205	N 50 FT OF E1/2 OF LOT 9 BLK 6 FAIRVIEW PARK PI#43880.0000/4	Juno Property Management LLC	\$8,150	2014	\$725.00	2015-3196

County Held Tax Deed Applications

446200057	7912 120th Ave E, Parrish, FL 34219	BEG AT A PT ON E BDRY LN OF NW1/4 OF NW1/4 SEC 29 WHICH PT LIES 210 FT S OF INTERSEC OF SD E BDRY LN WITH S R/W LN OF A PUBLIC RD RUNNING FM PARRISH TO BIG SAW GRASS (ERIE RD); RUN TH S 105 FT; RUN TH S 73 DEG 45 MIN W 105 FT; TH RUN N PARALLEL WITH SD E BDRY LN 105 FT; RUN TH N 73 DEG 45 MIN E 105 FT TO POB, TOGETHER WITH EASMT FOR INGRESS & EGRESS OVER THE FOLLOWING DESC PROPERTY: THE N 13.5 FT OF THE FOLLOWING: BEG AT A PT ON THE E BDRY LN OF THE NW 1/4 OF THE NW 1/4 OF SEC 29, TWN 33 S, RNG 19 E, WHICH PT LIES 315 FT S OF THE INTERSECTION OF SD E BDRY LN WITH THE S R/W LN OF A PUBLIC RD RUNNING FROM PARRISH TO THE BIG SAW GRASS (ERIE RD); RN TH S 73 DEG 45 MIN W 105 FT FOR A POB; TH CONT S 73 DEG 45 MIN W 105 FT; RUN TH N, PARALLEL TO THE SD E BDRY LN, 105 FT; RUN TH N 73 DEG 45 MIN E, 105 FT; RUN TH S, PARALLEL TO THE SD E BDRY LN, 105 FT TO THE POB (1036/1488) PI#4462.0005/7	DJB Enterprise	\$6,000	2014	\$725.00	2015-334
4569610407	No Assigned Address, Bradenton, FL 34208	COM AT THE SE COR OF THE SE1/4 OF THE NE1/4 OF SEC 36; TH N 89 DEG 10 MIN 52 SEC W, ALG THE S LN OF SD SE1/4 OF THE NE1/4, 30 FT TO THE INT WITH THE W R/W OF 15TH ST E; TH CONT N 89 DEG 10 MIN 52 SEC W, ALG SD S LN, 238.15 FT FOR A POB; TH CONT N 89 DEG 10 MIN 52 SEC W, ALG SD S LN, 40 FT TO THE SE COR OF THAT CERTAIN PARCEL OF LAND, AS DESC & REC IN (1201/2441&2442); TH N 00 DEG 08 MIN 5.5 SEC W, ALG THE ELY LN OF SD CERTAIN PARCEL, 191.25 FT; TH S 89 DEG 50 MIN 17 SEC E, PERPENDICULAR TO THE W R/W OF SD 15TH ST E, 40 FT; TH S 00 DEG 08 MIN 5.5 SEC E, PAR TO THE ELY LN OF SD CERTAIN PARCEL IN (1201/2441&2442), 191.15 FT TO THE POB (1427/3600) PI# 45696.1040/7	Ivan J. Newsome Sr. and Cynthia Y. Newsome	\$6,673	2014	\$725.00	2015-3325

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4793100001	705 37th Ave Dr E, Bradenton, FL 34208	LOTS 9,10 BLK A ORANGE RIDGECREST PI#47931.0000/1	Martina Abundo	\$28,855	2014	\$725 2015-3461
4796606309	17 Rosewood, Bradenton, FL 34208	UNIT #R-17 OF CITRUS GROVE ESTATES A CO-OP PI#47966.0630/9	Anthony R. Fabrizio	\$23,961	2014	\$725 2015-3465
4905800001	1708 36th Ave W, Bradenton, FL 34205	E 5 FT OF LOT 95, LOT 96 GREGORY ESTATES PI#49058.0000/1	Roy H. Padgett	\$22,798	2014	\$725 2015-3565
4906100005	1612 36th Ave W, Bradenton, FL 34205	LOT 100 GREGORY ESTATES PI#49061.0000/5	Linda M. Townsend	\$23,232	2014	\$725 2015-3567
5077200003	3428 20th St W, Bradenton, FL 34205	LOT 91 GREGORY ESTATES SECOND ADD PI#50772.0000/3	David K. Vaughn, Sr.	\$19,099	2014	\$725 2015-3668
5165815809	4802 51st St W, Unit 514, Bradenton, FL 34210	BLDG 5 UNIT 14 THE PALMS OF CORTEZ, TOGETHER WITH EXCLUSIVE RIGHT TO USE GARAGE SPACE G21 (2049/0964) PI#51658.1580/9	Richard Beckwith	\$34,109	2014	\$725 2015-3807
5423700003	608 49th Ave W, Bradenton, FL 34207	LOT 240 FAIR LANE ACRES FIRST ADD PI#54237.0000/3	Benjamin H. Walter	\$17,041	2014	\$725 2015-4019
5503600109	6th St W, Bradenton, FL 34207	THAT PARCEL MARKED "BUFFER ZONE" LY S OF LOT 1 & N OF ONECO RD REPLAT OF A PORTION OF FAIR LANE ACRES THIRD PI#55036.0010/9	Cleo Maxine De Shone	\$6,192	2014	\$725 2015-4072
5527100001	305 50th Ave W, Bradenton, FL 34207	LOT 7 BLK F HEATHER HILLS ESTATES UNIT 1 PI#55271.0000/1	Barry S. Coker and Wyatt E. Sapp	\$23,984	2014	\$725 2015-4090
5587908359	508 44th Ave E, Unit E36, Bradenton, FL 34203	UNIT E36 EL RANCHO VILLAGE A RESIDENTIAL COOP PI#55879.0835/9	Robert C. Fredericks	\$26,531	2014	\$725 2015-4125
5803310050	No Assigned Address, Bradenton, FL 34203	COM AT THE NW COR OF THE NE1/4 OF THE SW1/4 OF THE SW1/4 OF SEC 13; TH S 210 FT FOR A POB; TH S 123.31 FT; TH E 350 FT; N 123.31 FT; TH W 350 FT TO POB; (OR 653/775) PI#58033.1005/0	Edge Sharff Properties LLC	\$27,497	2014	\$725 2015-4225
5886800109	14th St W, Bradenton, FL 34207	N 20 FT OF LOT 21, REVISED PLAT OF AIRPORT SUB PI#58868.0010/9	Henry Grauf	\$27,870	2014	\$725 2015-4307

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5935400001	5948 Easy St, Unit K35, Bradenton, FL 34207	APT 35 SEC NO 9 BLDG K BAYSHORE GARDENS CONDOMINIUM APTS PI#59354.0000/1	Ilene F. Rubiano	\$16,941	2014	\$725 2015-4323
7595519104	10315 Cortez Rd W, Unit 7-A, Bradenton, FL 34210	UNIT 7-A PARADISE BAY ESTATES, A RESIDENTIAL COOP PI#75955.1910/4	Robert E. Lavelle, Jr.	\$26,619	2014	\$725 2015-5229
787400001	1619 18th St E, Palmetto, FL 34221	LOTS 4 AND 5, BLK 4, MAR-LEE ACRES PI#7874.0000/1 A PARCEL OF LAND LYING IN SEC 7, T1WN 34, R1NG 18; BEING DESC AS FOLLOWS: PROPOSED LOTS 13, 14, 15, 16, 17, 18, 19, 20, 21 AND 22 LAURIS AT THE VILLAGES OF AVIGNON, A SUB IN SEC 7, T1WN 34, R1NG 18, DESC AS FOLLOWS: COM AT THE SE COR OF THE NW 1/4 OF SEC 7, T1WN 34, R1NG 18; TH N 00 DEG 01 MIN 34 SEC E, ALG THE E LN OF SD NW 1/4, A DIST OF 663.49 FT; TH N 42 DEG 00 MIN 35 SEC W, A DIST OF 576.19 FT FOR A POB; AND THE PT OF CURVATURE OF A CURVE TO THE LEFT, HAVING A RAD OF 151.90 FT, A CHORD BEARING OF N 88 DEG 35 MIN 55 SEC W, AND A CHORD LENGTH OF 4.00 FT; TH NWLY ALG THE ARC OF SD CURVE, THROUGH A C/A OF 01 DEG 30 MIN 32 SEC, A DIST OF 4.00 FT; TH N 89 DEG 21 MIN 11 SEC W, A DIST OF 260.00 FT; TH N 00 DEG 38 MIN 49 SEC E, A DIST OF 100.00 FT; TH S 89 DEG 21 MIN 11 SEC E, A DIST OF 264.00 FT; TH S 00 DEG 38 MIN 49 SEC W, A DIST OF 100.05 FT TO THE POB; TOGETHER WITH: AN ACCESS AND UTILITIES EASMNT AS REC IN OR 2196/2431, OVER THE FOLLOWING DESC LAND: A PARCEL OF LAND LYING IN SEC 7, T1WN 34, R1NG 18; BEING DESC AS FOLLOWS: COM AT THE SE COR OF THE NW 1/4 OF SEC 7, T1WN 34, R1NG 18; TH N 00 DEG 01 MIN 34 SEC E, ALG THE E LN OF SD NW 1/4, A DIST OF 663.49 FT; TH N 72 DEG 25 MIN	Priscilla Holloway	\$8,500	2014	\$725 2015-1054
775100209	2839 22nd Ave Cir E, Palmetto, FL 34221		Villages of Avignon Community Development District	\$22,422	2008	\$725 2009-2856

County Held Tax Deed Applications

775100119	2211 28th St Ct E, Palmetto, FL 34221	<p>BEG AT THE SE COR OF THE NW1/4 OF SEC 7, TWN 34S, RNG 18E; TH N 00 DEG 01 MIN 15 SEC W ALONG THE E LN OF SD NW1/4, A DIST OF 1224.32 FT TO THE PT OF INTERSECTION OF SD E LN AND THE S R/W LN OF 28TH ST CT E; TH N 89 DEG 25 MIN 27 SEC W ALONG SD S R/W, A DIST OF 1104.32 FT; TH S 00 DEG 40 MIN 08 SEC W ALONG A LN LYING 1500 FT E OF THE W LN OF SD NW1/4, A DIST OF 560.08 FT TO A PT ON THE N LN OF THE S1/2 OF THE SE1/4 OF SD NW1/4; TH S 89 DEG 25 MIN 27 SEC E ALONG SD N LN, A DIST OF 188.07 FT; TH S 00 DEG 01 MIN 15 SEC E 662.39 FT TO A PT ON THE S LN OF SD NW1/4; TH S 89 DEG 21 MIN 21 SEC E ALONG SD S LN, A DIST OF 923.00 FT TO THE POB (1753/1719), LESS OR 1802/6661 DESC AS FOLLOWS: BEG AT SE COR OF NW1/4 OF SEC 7, TWN 34S, RNG 18E; TH N 00 DEG 01 MIN 15 SEC W, ALG E LN OF SD NW1/4, A DIST OF 663.49 FT; TH N 89 DEG 25 MIN 27 SEC W, PARALLEL TO AFOREMENTIONED N LN OF SE1/4 OF SD NW1/4 AND 580.80 FT THEREFROM, A DIST OF 923.0 FT; TH S 00 DEG 01 MIN 15 SEC E, 662.39 FT TO A PT ON S LN OF SD NW1/4; TH S 89 DEG 21 MIN 21 SEC E, ALG SD S LN, A DIST OF 923.0 FT TO POB; LESS OR 216/3427 DESC AS FOLLOWS: A PARCEL OF LAND LYING IN SEC 7, TWN 34, RNG 18, BEING</p>	<p>Villages of Avignon Community Development District</p>	\$159,076	2008	\$725 2009-2855
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