

APPROVED  
BY ORANGE COUNTY BOARD  
OF COUNTY COMMISSIONERS  
FEB 26 2008 JW/LH

# RESOLUTION

*of the*

## **ORANGE COUNTY BOARD OF COUNTY COMMISSIONERS**

*relating to the*

### **CANCELLING OF OUTSTANDING LIENS FOR TAXES UPON CERTAIN PROPERTY OWNED BY THE ORLANDO/ORANGE COUNTY EXPRESSWAY AUTHORITY**

#### **Resolution No. 2008-M-04**

**WHEREAS**, the Board of County Commissioners of Orange County, Florida ("Board"), pursuant to Section 196.28, Florida Statutes, has authority to cancel liens for taxes held by Orange County on realty property held or acquired by a governmental agency for road purposes; and

**WHEREAS**, the Orlando/Orange County Expressway Authority ("Authority") has acquired through eminent domain proceedings in Orange County Circuit Court Case 2006-CA-006250-O certain real property as described below for road purposes; which real property currently has outstanding liens for taxes; and

**WHEREAS**, the Office of Earl K. Wood, Orange County Tax Collector ("Tax Collector") is charged with the statutory duty of collecting all taxes attributable to real property; and

**WHEREAS**, the Tax Collector calculated taxes in the aforementioned case based upon land which it did not know had been subdivided after the original petition in eminent domain had been filed, causing an understatement of the taxes to be paid in the court proceedings; and

**WHEREAS**, the taxes initially calculated by the Tax Collector were withheld from sums paid to the prior property owner, but the prior owner of the property has refused to pay the outstanding liens for taxes and the Tax Collector is left with no recourse against the prior owners; and

**WHEREAS**, the subdivided property with outstanding liens for taxes through 2006 is as follows:

30-21-29-8792-01010	\$503.29	30-21-29-8792-01060	\$891.08
30-21-29-8792-01020	\$653.95	30-21-29-8792-01070	\$892.43
30-21-29-8792-01030	\$970.79	30-21-29-8792-01080	\$909.32
30-21-29-8792-01040	\$872.84	03-21-29-8792-1090	\$834.33
30-21-29-8792-01050	\$909.32		

**WHEREAS**, the Authority and the Tax Collector have requested that the Board cancel the aforementioned liens for taxes; and

**WHEREAS**, the Board finds that cancelling the liens for taxes is preferred to the selling of tax certificates on the aforementioned real property which is held for road purposes.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF ORANGE COUNTY, FLORIDA:**

**Section 1.** The Board hereby cancels the above-listed liens for taxes and discharges the Tax Collector from any and all duties to collect the liens for taxes or to sell tax certificates thereof.

**Section 2.** A certified copy of this Resolution shall be delivered to the Tax Collector and to the Authority.

**Section 3.** This Resolution shall take effect immediately upon adoption.

**ADOPTED** by the Board of County Commissioners of Orange County, Florida, this 26<sup>th</sup> day of FEBRUARY, 2008.

(Official Seal)



**ORANGE COUNTY, FLORIDA**

By: Board of County Commissioners

By: Richard T. Crotty  
Richard T. Crotty  
Orange County Mayor

Date: 2.27.08

ATTEST: Martha O. Haynie, Orange County  
Comptroller, as Clerk of the Board  
of County Commissioners

By: Martha O. Haynie  
Deputy Clerk