

**PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY**

Meeting Date: **April 5, 2011** Consent Regular
 Ordinance Public Hearing

Department: **Facilities Development & Operations**

I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to approve: a County Deed in favor of Rosalyn Kupin a single woman and Warren Kupin a married man, joint tenants with rights of survivorship, for Condominium Unit 573, Normandy L, located in Kings Point of Delray Beach, in exchange for \$8,181.53.

Summary: The County acquired Condominium Unit 573, Normandy L, located in Kings Point of Delray Beach, on December 14, 2010, by Tax Deed. The unit was owned by Rosalyn Kupin and her son Warren Kupin. The condominium unit is Ms. Kupin's primary residence and she is currently residing in it. Due to financial hardships and health issues, Ms. Kupin was unable to pay the real estate taxes on her unit and the County acquired the property through tax foreclosure. She is now in a better position to meet her financial obligations with her son's assistance, and would like to continue to live in her home. Florida Statute Section 197.592(1) allows for reconveyance to the prior owner upon payment of all back taxes, interest, fees, and penalties. Warren Kupin has provided \$8,181.53 in payment of all such costs, and will remain listed on the deed as an owner. The assessed value of the property is \$22,000. Staff recommends the reconveyance of this parcel as: (i) the property furthers no County function, (ii) it will provide payment of all past due taxes, (iii) it returns the parcel to the tax roll and, (iv) it relieves the County of responsibility for the payment of condominium association fees which commenced to accrue as of the date the County acquired title. This sale must be approved by a supermajority vote (5 Commissioners). **(PREM) District 5 (HJF)**

Background and Policy Issues: This parcel was acquired by the County via a tax deed due to non-payment of property taxes by Ms. Roslyn Kupin and Dr. Warren Kupin. Staff contacted the previous owners, and Ms. Kupin has requested that the County reconvey the property to her and her son per Florida Statute Section 197.592 (1), in exchange for the payment of \$8,181.53. This payment includes all back taxes, interest, fees, and penalties assessed by the Palm Beach County Tax Collector and the Clerk & Comptroller's office. Pursuant to the PREM Ordinance, as the property's value is less than \$25,000 an appraisal is not required. Further, as the property's value is less than \$250,000, this transaction does not require review by the Property Review Committee. The PREM Ordinance requires that all sales of real property must be approved by a supermajority vote of the Board.

- Attachments:**
- 1. Location Map
 - 2. Request Letter from Ms. Rosalyn Kupin
 - 2. Florida Statute Sections 197.592(1)
 - 4. County Deed

Recommended By: <u>[Signature]</u>	<u>3/4/11</u>
Department Director	Date

Approved By: <u>[Signature]</u>	<u>3/2/11</u>
County Administrator	Date

II. FISCAL IMPACT ANALYSIS

A. Five Year Summary of Fiscal Impact:

Fiscal Years	2011	2012	2013	2014	2015
Capital Expenditures	_____	_____	_____	_____	_____
Operating Costs	_____	_____	_____	_____	_____
External Revenues	<\$8,182 >	_____	_____	_____	_____
Program Income (County)	_____	_____	_____	_____	_____
In-Kind Match (County)	_____	_____	_____	_____	_____
NET FISCAL IMPACT	<u><\$8,182 ></u>	_____	_____	_____	_____
# ADDITIONAL FTE POSITIONS (Cumulative)	_____	_____	_____	_____	_____

Is Item Included in Current Budget: Yes _____ No X

Budget Account No: Fund 0001 Dept 410 Unit 4240 Object 6422
 Program _____

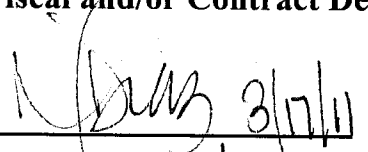
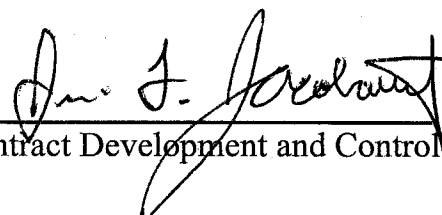
B. Recommended Sources of Funds/Summary of Fiscal Impact:

*Conveyance of this property will eliminate the County's ongoing maintenance and liability.

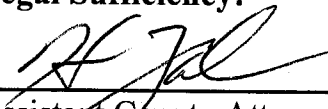
C. Departmental Fiscal Review: _____ *W 3 11 11*

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Development Comments:

 3/17/11
 OFMB *3/15/11* *3/14/11*
 3/17/11
 Contract Development and Control

B. Legal Sufficiency:

 3/21/11
 Assistant County Attorney

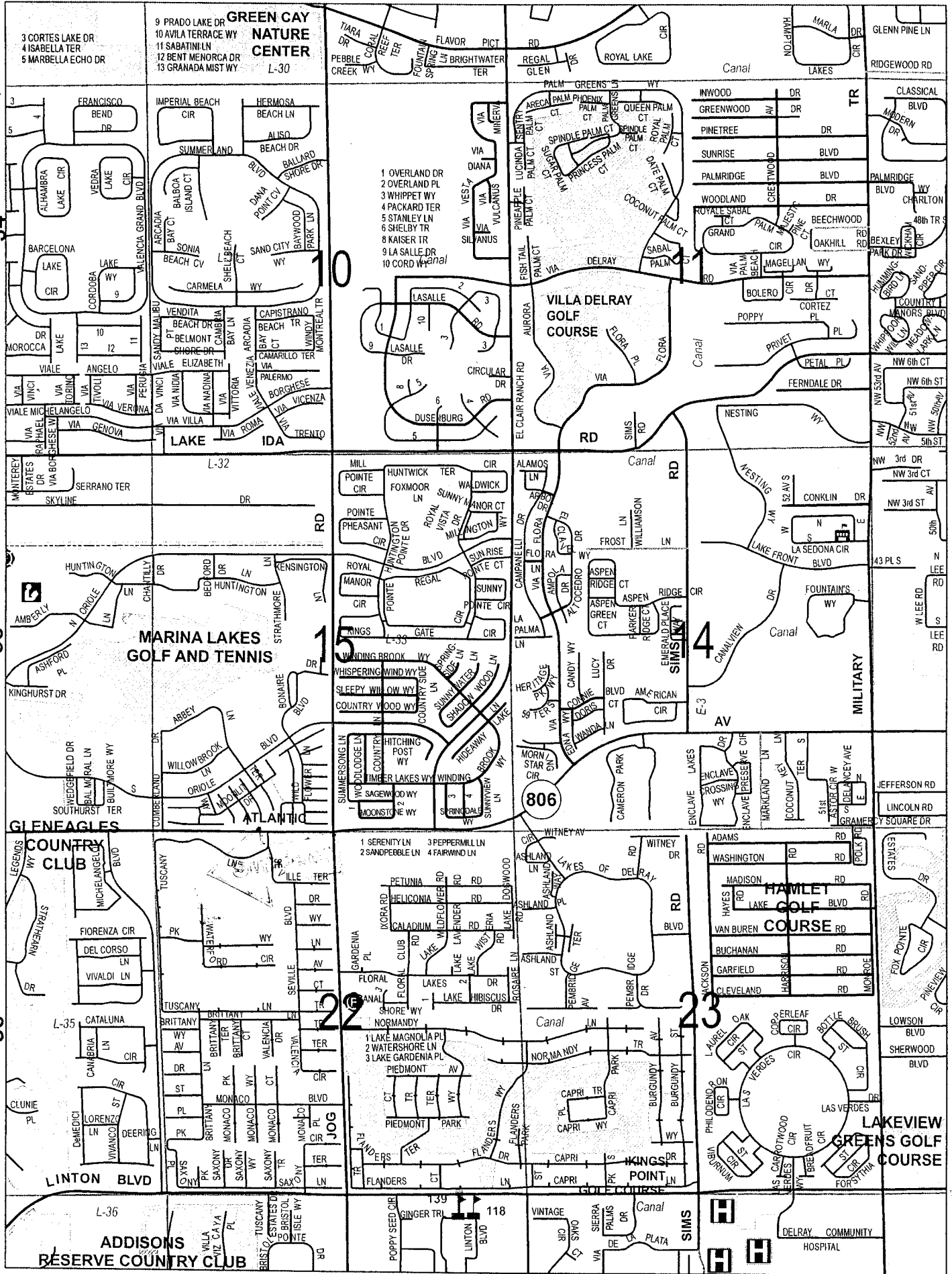
C. Other Department Review:

 Department Director

This summary is not to be used as a basis for payment.

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LOCATION MAP

ATTACHMENT # 1



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Rosalyn Kupin
573 Normandy L
Delray Beach, Florida 33484

RECEIVED

JAN 21 2011

January 15, 2011

Ross Hering, Director
Property & Real Estate Management
2633 Vista Parkway
West Palm Beach, FL 33411-5605

Re: Kings Point
573 Normandy L
Delray Beach, Florida
PIN: 00-42-46-22-13-012-5730

Dear Mr. Hering:

In connection with the captioned property, title currently vests in the name of Palm Beach County by virtue of the Tax Deed dated December 14, 2010 and recorded in Official Record Book 24257, Page 1878, of the Public Record of Palm Beach County, Florida. The property is described as follows:

Unit No. 573 of NORMANDY "L", according to the Declaration of Condominium thereof, as recorded in Official Record Book 3075, Page 942, of the Public Record of Palm Beach County, Florida.

According to the Public Records, the predecessor in title and property owner at the time of the Tax Deed Sale was Rosalyn Kupin, a single woman, ("Applicant") and Warren Kupin, a single man. Ms. Kupin resided at 573 Normandy L, Delray Beach, Florida 33484. At the time of acquisition by the County, I used the property as my primary residence. Mr. Kupin is my son and has never resided on the property. Mr. Kupin merely held title with me.

Due to certain financial hardships, as a result of the downturn in the economy, and health issues, it became impossible for me to meet my financial obligations. These obligations included the payment of the real estate taxes due the County on the subject property. I never discussed the real estate taxes with my son or the fact the taxes were past due. My son has agreed to pay the past due taxes and will make sure my future taxes are kept current.

I have now recovered from the health issues and I am in a better position to meet my financial obligations with my son's assistance. Therefore, I would like the County to consider this my offer to fully pay any and all costs and taxes that are associated with the restitution of this property. It is my desire to recover title to the subject property and make complete and full restitution. Thank you for your consideration to my request.

Should you need any additional information or if you have any questions, please do not hesitate to contact me.

Sincerely,



Rosalyn Kupin

ATTACHMENT #2

The Florida Senate

[Home](#) > [Laws](#) > [The 2010 Florida Statutes](#) > [Title XIV](#) > [Chapter 197](#) > Section 592

2010 Florida Statutes (including Special Session A)

[Title XIV](#)
TAXATION AND FINANCE

[Chapter 197](#)
TAX COLLECTIONS, SALES, AND LIENS

[View
Entire
Chapter](#)

197.592 County delinquent tax lands; method and procedure for sale by county; certain lands conveyed to municipalities; extinction of liens.—

(1) Lands acquired by any county of the state for delinquent taxes in accordance with law which have not been previously sold or dedicated by the board of county commissioners may, at its discretion, be conveyed to the record fee simple owner of such lands as of the date the county obtained title to the lands. However, before any conveyance shall be made, the former owner of the lands may file with the board of county commissioners a verified written application which shall show:

- (a) The description of the lands for which a conveyance is sought;
- (b) The name and address of the former owner;
- (c) The date title was acquired by the county;
- (d) The price of the lands as previously fixed by resolution of the board of county commissioners, if this has been done;
- (e) The use to which the lands were enjoyed by the record fee simple owner at the time of acquisition by the county;

(f) A brief statement of the facts and circumstances upon which the former owner bases the request for restitution of the described property;

(g) An offer to pay an amount equal to all taxes, including municipal taxes and liens, if any, which had become delinquent, together with interest and costs provided by law.

(2) In the event the described lands have not been assessed for taxes for the current year in which the petition is filed, the applicant shall pay, in addition, the taxes for current and omitted years, the latter amount to be determined by applicable millage for the omitted years and based on the last assessment of the described lands.

(3) Lands acquired by any county of the state for delinquent taxes in accordance with law which have not been previously sold, acquired for infill housing, or dedicated by the board of county commissioners, which the board of county commissioners has determined are not to be conveyed to the record fee simple owner in accordance with the provisions of subsections (1) and (2), and which are located within the boundaries of an incorporated municipality of the county shall be conveyed to the governing board of the municipality in which the land is located. Such lands conveyed to the municipality shall be freely alienable to the municipality without regard to third parties. Liens of record held by the county on such parcels conveyed to a municipality shall not survive the conveyance of the property to the municipality.

(4) Liens of record held by the county upon lands not conveyed in accordance with subsections (1) and (2) or subsection (3) shall not survive the conveyance of the property to the county.

History.—s. 1, ch. 22870, 1945; ss. 1, 2, ch. 69-55; s. 1, ch. 72-268; s. 23, ch. 73-332; s. 197, ch. 85-342; s. 7, ch. 86-141; s. 6, ch. 99-190.

Note.—Former ss. 194.471, 197.655, 197.302.

Quick Links

- [Search Statutes](#)
- [Statute Search Tips](#)
- [Archived Statutes \(Prior to 2010\)](#)

ATTACHMENT #3

PREPARED BY AND RETURN TO:
RICHARD BOGATIN, PROPERTY SPECIALIST
PALM BEACH COUNTY
PROPERTY & REAL ESTATE MANAGEMENT DIVISION
2633 Vista Parkway
West Palm Beach, FL 33411-5605

PCN: 00-42-46-22-13-012-5730
Closing Date: April 5, 2011
Purchase Price: \$8,181.53

COUNTY DEED

This COUNTY DEED, made _____, by PALM BEACH COUNTY, a political subdivision of the State of Florida, whose legal mailing address is 301 North Olive Avenue, West Palm Beach, Florida, 33401-4791, "County", and ROSALYN KUPIN, an unmarried woman, and WARREN KUPIN, a married man, joint tenants with rights of survivorship, whose legal mailing address is 573 Normandy L, Delray Beach, Florida, 33484, collectively, "Grantee".

WITNESSETH:

That County, for and in consideration of the sum of Ten and 00/100 (\$10.00) Dollars to it in hand paid by Grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to Grantee, its successors and assigns forever, the following described land lying and being in Palm Beach County, Florida:

KINGS POINT NORMANDY L COND PAR 573. THE ABOVE BEING THE REAL PROPERTY DESCRIBED UNDER TAX CERTIFICATE NUMBER 5759 IN THE TAX DEED RECORDED IN OFFICIAL RECORD BOOK 24257, PAGE 1878, PUBLIC RECORDS OF PALM BEACH COUNTY, FLORIDA.

IN WITNESS WHEREOF, County has caused these presents to be executed in its name by its Board of County Commissioners acting by the Chair or Vice Chair of said Board, the day and year aforesaid.

ATTEST:

SHARON R. BOCK
CLERK & COMPTROLLER

PALM BEACH COUNTY, a political
subdivision of the State of Florida

By: _____
Deputy Clerk

By: _____
Karen T. Marcus, Chair

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY

(OFFICIAL SEAL)

By: _____
Assistant County Attorney