Agenda Item: 3L-2

# PALM BEACH COUNTY BOARD OF COUNTY COMMISSIONERS

#### **AGENDA ITEM SUMMARY**

Meeting Date:	January 4, 2022	(X) Consent ()Ordinance	()Regular ()Public Hearing	
Department:	Environmental Resources Management			

#### I. EXECUTIVE BRIEF

**Motion and Title: Staff recommends motion to authorize** the County's Department of Environmental Resources Management (ERM) to bid up to \$10,000 (plus recording fees and outstanding property taxes estimated at \$200) for an approximate 0.21-acre vacant parcel at an upcoming tax deed sale.

Summary: If successful, the proposed acquisition would preserve approximately 0.21 acres of mangrove habitat adjacent to the 569-acre Juno Dunes Natural Area (JDNA). The parcel is in an area that was targeted for acquisition as part of the Palm Beach County Environmentally Sensitive Lands Bond Referendum of March 12, 1991, and would be managed as part of JDNA. While the Property Appraiser currently lists the assessed value for this parcel as \$1,876, the assessed value for two nearby, similarly situated, 0.17 vacant parcels is listed as \$18,760 per parcel. ERM is requesting approval to bid up to \$10,000 for this parcel, or just under the average of these two assessed values, due to the subject parcel's hydrological and ecological benefits. Moreover, ERM paid \$9,800 to purchase an adjacent 0.33-acre parcel at a tax deed sale in 2009. This parcel will have hydrological and environmental benefits to JDNA, as well as the biological and economic benefits mangroves provide to the estuarine environment, and sport and commercial fisheries. A pre-bid environmental assessment will be performed on the parcel by ERM. A boundary survey will not be obtained due to the low value of the land. All costs associated with the proposed tax deed acquisition will be paid from the Natural Areas Fund, a non-ad valorem source. This authorization must be approved by a supermajority vote (5 Commissioners). District 1 (SS)

**Background and Justification:** When a property owner does not pay their real property taxes for two or more years, the parcel may be sold at tax deed sale. On June 4, 2013 (Item 4C-1), the Board of County Commissioners (BCC) approved criteria under which ERM could apply for a tax deed and/or bid at a scheduled tax deed sale without parcel-specific Board approval. Although the proposed maximum bid for this parcel exceeds the criteria's maximum price of \$5,000 for parcels under 1 acre in size, the subject parcel meets all of the other criteria listed in the June 4, 2013 agenda item. While the Property Appraiser's Office has assessed this parcel at \$1,876, staff believes the value is higher due to the parcel's hydrological and ecological benefits.

(Background and Justification Continued on Page 3)

Attachments:

1.  Location Map 2.  June 4, 2013 Ta	x Deed Bid Authorization		
Recommended by:	Department Director	\2-3-2  Date	SAS 12/3/21
Approved by:	Assistant County Administrator	12/29/202	1_

### **II. FISCAL IMPACT ANALYSIS**

A. Five Year Summary of Fiscal Impact:

Capita Opera Extern Progra	Years al Expenditures ting Costs nal Revenues am Income (County d Match (County)	2022 <u>\$10,200</u> 	2023	2024	2025  	2026	
NET	FISCAL IMPACT	\$10,200			-		
	DITIONAL FTE TIONS (Cumulative	·)					
Is Iten	ո Included in Curre	nt Budget?	Yes _	X	No		
Budge	et Account No.:	Fund <u>1226</u> Program	•	t <u>380</u> Unit	3162 <b>Obje</b>	>t <u>6101</u>	
B.	Recommended Sc	ources of Fun	ds/Summary	of Fiscal Im	ıpact:		
	Funds for the propo taxes, will come fro						
C.	Department Fiscal	Review:	AAM	ump			
	III. REVIEW COMMENTS						
A.	OFMB Fiscal and	or Contract /	Administrato	r Comments	:		
В.	Legal Sufficiency:	12/4/21 12/6/21 12/6/21	A	t Administra	awbout	12/23/2	
C.	Assistant Cou Other Department	-	<u>j</u> \2 <i>3</i> /1 EM	-/			
	Division Director						

#### Page 3

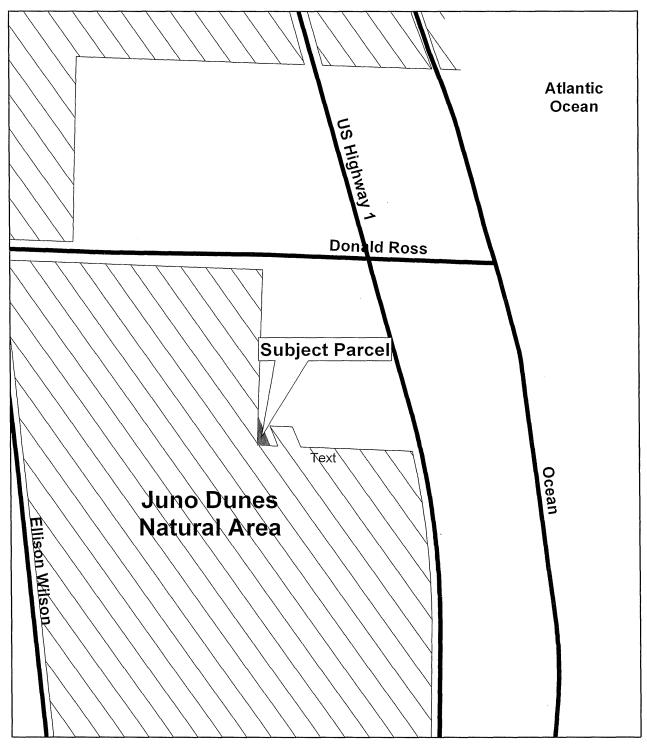
#### (Continued from Page 1)

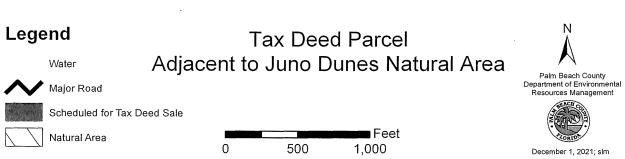
#### **Background and Justification:**

The prevalence of wetlands on the subject parcel likely makes residential development of the parcel cost prohibitive. The value of incorporating small, adjacent parcels into the remaining natural area lies within the context of the natural area as a whole. Having this parcel and other adjacent and similarly situated parcels in public ownership will allow staff to more fully restore the hydrology of the natural area and increase the likelihood that prescribed fire can be used as a low-cost management tool.

The subject parcel is one of eight similarly situated, vacant mangrove parcels adjacent to JDNA. To date, the County has acquired two of these parcels. In 2009, the County acquired the first parcel at a tax deed sale for \$9,800, plus recording fees. A second and adjacent parcel was donated to the County in March, 2020 (Item 3L-2).

On June 21, 2016 (Item 3L-6), the BCC authorized ERM to bid up to \$10,000 (plus recording fees and outstanding taxes estimated at \$350) to try to acquire a third parcel (0.26 acres) at a scheduled tax deed sale. Unfortunately, the County was not successful in acquiring the second tax deed parcel; the owner redeemed the parcel prior to the tax deed sale.





#### Attachment 2

PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS
AGENDA ITEM SUMMARY

Agenda Item #: 4C-/ T/MB 7-0

Date

Meeting Date:	June 4	, 2013	( ) Consent ( ) Ordinanc	(X) Regular e ( ) Public Hearing
Department Submitted I Submitted I	-	Environmental Resort	urces Managem	<u>ent</u>
atio pamilino acceptar acep limi quel tina (All Alla Alla) elletação d		I. EXECUTIV	E BRIEF	BY BOARD OF COUNTY COMMIS AT MEETING OF JUN 04
under which the Cou	nty's De <sub>l</sub> t a sched	partment of Environme	ental Resources	Ame Miller Exert Enorms size Management is authorized to bid to obtain parcel-specific Board
Department of Envir at a scheduled tax de allow ERM to bid u under 1 acre, or \$10, additional funds are	conmenta eed sale v p to the l 000 on pa donated	I Resources Managem without parcel-specific lesser of ERM's reasourcels 1 acre or more, a or provided by way of	ent (ERM) could Board approve nable estimation and to possibly bagreement for	oved criteria under which the d apply for a tax deed and/or bid al for that action. This item will on of value or \$5,000 on parcels bid more in those instances where such purpose. All other criteria, anged. Countywide (SF)
two or more years, to sale are within, or in identified by the Concriteria under which Pursuant to the 2003 regardless of the size under 1 acre or up to otherwise provides	he parcel nmediate ounty as ERM co s criteria, e of the pa o \$10,000 additiona	I may be sold at a tax of a display adjacent to, a Count a potential conservational apply for a tax defined the maximum propertarcel. This amendment of on parcels 1 acre or all funding to the County	deed sale. Somey-designated con area. In 20 sed sale and/or ty valuation and will allow ER more. Howeverty for the purp	pay their real property taxes for the of the parcels sold at tax deed onservation area or are in an area 03, the Board approved certain bid on a parcel at tax deed sale. It bid amount were set at \$5,000, M to bid up to \$5,000 on parcels or, if an outside entity donates or cose of bidding on a parcel, the d to the extent of the additional
Attachment:				
		olying for a Tax Deed quired via the tax deed	-	a Parcel at Tax Deed Sale
Recommended by:	134	It Alla		5/10/13
Accommended by		rtment Director		Date
	(	1012		chylis

**County Administrator** 

## **II. FISCAL IMPACT ANALYSIS Five Year Summary of Fiscal Impact: Fiscal Years** 2013 2014 2015 2016 2017 **Capital Expenditures Operating Costs External Revenues Program Income (County) In-Kind Match (County) NET FISCAL IMPACT** # ADDITIONAL FTE **POSITIONS (Cumulative)** Is Item Included in Current Budget? Yes\_ **Budget Account No.:** Unit\_\_Object\_ \_ Department \_\_\_\_ Fund \_ Program\_ В. Recommended Sources of Funds/Summary of Fiscal Impact: The funding source(s) that would be used for the conservation/management of parcels described in Attachment 1 would be determined prior to seeking the County Administrator's approval to file a tax deed application and/or prior to bidding on a parcel at a scheduled tax deed sale. Department Fiscal Review: C. III. REVIEW COMMENTS A. **OFMB Fiscal and /or Contract Administrator Comments:** B. Legal Sufficiency: **Assistant County Attorney**

2

C.

Other Department Review: PREM

**Division Director** 

#### ATTACHMENT 1

# CRITERIA FOR APPLYING FOR A TAX DEED ON A PARCEL VALUED AT LESS THAN \$5,000 AND FOR BIDDING ON A PARCEL AT A TAX DEED SALE

- 1) The County Administrator, or his designee, must determine that acquisition of the subject parcel would be beneficial to the County.
- 2) The subject parcel must be within a designated conservation area, within a proposed conservation area, or immediately adjacent to a County-owned/managed conservation parcel or conservation project.
- 3) If ERM wishes to apply for a Tax Deed, the County must hold a Tax Certificate for the subject parcel that is 2 or more years old.
- 4) ERM must have sufficient funding for the proposed conservation/management purpose(s), as well as all necessary costs and fees (including due diligence requirements, and the payment of all delinquent and omitted taxes, documentary stamps and recording fees), prior to filing a Tax Deed Application for a parcel.
- Before bidding on a parcel that is scheduled for Tax Deed Sale (regardless of who submitted the Tax Deed Application), ERM must have sufficient funding for the proposed conservation/management purpose(s), as well as all necessary costs and fees (including due diligence requirements, and the payment of all delinquent and omitted taxes, documentary stamps and recording fees).
- The maximum amount the County will pay for a subject parcel that is under 1-acre in size shall not exceed ERM's reasonable estimation of value or \$5,000, whichever is lower. The maximum amount the County will pay for a subject parcel that is 1-acre or more in size shall not exceed ERM's reasonable estimation of value or \$10,000, whichever is lower. This reasonable estimation of value shall be confirmed by the Director of the Division of Property and Real Estate Management prior to the scheduled Tax Deed Sale. Notwithstanding the foregoing, actual bid amounts may exceed the lesser of ERM's reasonable estimation of value or \$5,000 for a parcel under 1 acre in size, or \$10,000 for a parcel that is 1 acre or more in size if another governmental agency, person or business donates or otherwise provides additional monies towards the acquisition of the subject parcel.
- 7) If ERM applies for a Tax Deed on a subject parcel, and no one bids on the parcel at the scheduled Tax Deed Sale, ERM may purchase the parcel from the List of Lands within 90 days of the Tax Deed Sale.

# Attachment 2

Maps showing parcels acquired via the tax deed sale process

