

Chris Lacambra

From: Tracy Bazar <tbazar@nassautaxes.com>
Sent: Wednesday, April 11, 2018 4:02 PM
To: Chris Lacambra
Subject: RE: County-held Tax Certificates
Attachments: 2011 Expiring Tax Certificates.pdf; CH Certs Eligible for TDA under \$5,000.pdf

I really do apologize for making this confusing. We will start over. Lol

Here are the two reports. 2011 Expiring Certificates (mineral rights only) and the 2016 Eligible Certificates (under \$5,000).

If you need anything else just let me know.

Thank You,

Tracy Bazar, CFCA

Director of Property Taxes

Representing John M. Drew, CFC

Nassau County Tax Collector's Office

86130 License Road, Suite 4

Fernandina Beach, FL 32034

Office: (904) 491-7420

Fax: (904) 432-0222

Email: tbazar@nassautaxes.com

<http://www.nassautaxes.com>

From: Chris Lacambra <clacambra@nassaucountyfl.com>

Sent: Wednesday, April 11, 2018 3:43 PM

To: Tracy Bazar <tbazar@nassautaxes.com>

Subject: RE: County-held Tax Certificates

See below.

From: Tracy Bazar [<mailto:tbazar@nassautaxes.com>]

Sent: Wednesday, April 11, 2018 3:37 PM

To: Chris Lacambra <clacambra@nassaucountyfl.com>

Subject: RE: County-held Tax Certificates

The other report for the expiring certs is correct for the Sale of 2011 (2010 tax year). Is that the other report you mean?
I think you sent this one twice.

Or do you mean the wrong one I sent you for 2014 tax year? **Don't I need the 2015 tax year/2016 issue date? I didn't get that one.** You do not need that one. That was last years.

I think I'm confused.

Tracy Bazar, CFCA

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From: Chris Lacambra <clacambra@nassaucountyfl.com>
Sent: Wednesday, April 11, 2018 3:35 PM
To: Tracy Bazar <tbazar@nassautaxes.com>
Subject: RE: County-held Tax Certificates

Do I need the other report, too?

From: Tracy Bazar [<mailto:tbazar@nassautaxes.com>]
Sent: Wednesday, April 11, 2018 3:01 PM
To: Chris Lacambra <clacambra@nassaucountyfl.com>
Subject: RE: County-held Tax Certificates

I am so very sorry about that. I'll just say that was a test to make sure you were paying attention. And you passed! LOL

Please find the correct report attached for the Sale of 2016 certificates that are now eligible for tax deed application.

Thank You,

Tracy Bazar, CFCA
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From: Chris Lacambra <clacambra@nassaucountyfl.com>
Sent: Wednesday, April 11, 2018 2:42 PM
To: Tracy Bazar <tbazar@nassautaxes.com>
Subject: RE: County-held Tax Certificates

Tracy-

I apologize for my ignorance. Last year's list of tax certificates with assessed values under \$5,000 showed 2014 as the Tax Year. This year's report shows 2014 as the tax year also. Is this okay ... just wondering

This year...

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To: Chris Lacambra <clacambra@nassaucountyfl.com>

Subject: County-held Tax Certificates

Chris,

Good afternoon! Tax certificates from the sale of 2016 are now eligible for tax deed application.

Per F.S. 197.502, the County *shall* make application for tax deed on all tax certificates on property valued at **\$5,000 or more** (except those under FS 197.432(4)). And *may* make application on those valued at **less than \$5,000**. The County shall institute applications for tax deed by sending the Tax Collector a "written notice to proceed".

There are no 2016 County-held tax certificates with assessed values over \$5,000 that require tax deed application.

I have attached:

Listing of eligible tax certificates with assessed values under \$5,000.

List of the remaining 2011 tax certificates that will expire on May 25, 2018 if not paid or a tax deed application is not processed.

Applicable Statutes:

197.432(4) *A tax certificate representing less than \$250 in delinquent taxes on property that has been granted a homestead exemption for the year in which the delinquent taxes were assessed may not be sold at public auction or by electronic sale as provided in subsection (1) but must be issued by the tax collector to the county at the maximum rate of interest allowed. The provisions of s. 197.4725 or s. 197.502(3) may not be invoked if the homestead exemption is granted to the person who received the homestead exemption for the year in which the tax certificate was issued. However, if all such tax certificates and accrued interest represent an amount of \$250 or more, s. 197.502(3) shall be used to determine whether the county must apply for a tax deed.*

197.502(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*

Thank You,

Tracy Bazar, CFCA

Director of Property Taxes

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