

Business Operations
J.E. Surash, P.E., Chief Business Officer

**SUBJECT: SCHOOL BOARD CONFIRMATION OF DISTRICT STAFF
ACTION IN THE PAYMENT OF REAL ESTATE TAXES AND
ASSESSMENTS FOR PROPERTY LOCATED AT SW 142
AVENUE AND SW 156 STREET**

COMMITTEE: FACILITIES MANAGEMENT

At its April 17, 1996 meeting, the School Board authorized staff to negotiate a Declaration of Restrictions (Covenant) with Westwood Realty, Corporation, for the construction of a primary learning center site (PLC "T"), to relieve Jack Gordon Elementary School, on approximately two acres located at the corner of SW 142 Avenue and SW 156 Street. In 1997 the District commenced construction of the PLC facility, which was completed and occupied on February 23, 1998.

Pursuant to the terms of the negotiated Covenant, the School Board was to receive free and clear title by Warranty Deed no later than July 22, 1996, with the Deed to be held in escrow until October 2, 1997, the effective date of the transfer. Records appear to indicate that in October 1997, District staff received a Deed and in turn submitted same to the School Board Attorney's Office for recordation in the Public Records of Miami-Dade County. The Board Attorney's Office has no record of having received the Deed for recording.

On September 27, 2003, the District was notified that real property taxes and assessments for the PLC "T" site were outstanding, and that a Tax Deed sale was imminent if full payment of the redemption of tax deed application and outstanding taxes in the amount \$30,172.31 was not received by October 3, 2003. In order to avoid any possibility of the Tax Deed being sold, staff paid the total amount due "under protest", reserving the District's right to contest the tax bill at a later date, and with the full intention of pursuing any remedies the District may have to seek reimbursement of the full payment amount.

Staff and the Board Attorney's Office are investigating all issues related to the transfer of title in this matter in an attempt to mitigate the economic impact on the District, and a status report will be provided to the Board upon completion of this investigation.

**REPLACEMENT
E-13**

RECOMMENDED:

That The School Board of Miami-Dade County, Florida, confirm District staff action in the payment of real estate taxes and assessments for the PLC "T" site, in the amount of \$30,172.31 under protest and reserving the right to contest payment and pursue any available remedy for reimbursement.

VGv:mo