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January 21, 2016

VIA EMAIL DELIVERY ONLY:

David Johnson
David.Johnson3@bia.gov

R. Michael Berryhill
richard.berryhill@bia.gov

RE: Bush Ross, P.A. Client: Plantation Palms Golf Course Parcels (the "Property")
Bush Ross, P.A. File No.: 10839.0

Dear Mr. Johnson and Mr. Berryhill:

This law firm serves as counsel to Plantation Palms Homeowners' Association, Inc. (the "Association"), which administers the common affairs of over 800 homes in Pasco County, Florida (the "Development"). The original plan and scheme of the Development includes a private golf course that was constructed simultaneously with the construction of homes in the Development. The golf course was sold several years ago to an entity known as MJS Golf Group, LLC ("MJS"). After struggling for some time, in March 2014, the golf course closed. Since its unfortunate and abrupt closure, the golf course property has substantially deteriorated due to a lack of maintenance. This has, as you can imagine, negatively impacted the homeowners in the Development, and it has harmed property values.

Following the closure of the golf course years ago, we learned that the United States of America, through your office, the Bureau of Indian Affairs, backed the mortgage of the real estate that comprised the golf course. We have been advised by your office and multiple other sources that many parties have attempted to purchase the parcels that comprise the golf course, either to redevelop the properties as a golf course or as residential housing similar to the homes already in the Development. We understand from those sources that your office has received multiple offers to purchase the golf course property, yet none of those offers has closed. Earlier this week, we were advised that, due to the failure to close a short-sale of the golf course parcels, your office may be referring this matter to the Department of Justice to initiate mortgage foreclosure proceedings.

While we have been patiently monitoring the efforts of your office to arrange for the short-sale of the golf course parcels over the last year, given the information reported to us

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yesterday about the potential foreclosure of the mortgage, we are extremely concerned that Pasco County property taxes will not be paid immediately. A summary of the outstanding real estate taxes due for the golf course parcels is attached for your review.

As we advised you on multiple occasions, failure of the United States of America to close the short-sale of the golf course parcels immediately, or in the alternative failure to pay the outstanding real estate taxes, will result in the extinguishment of the mortgage interest the United States of America holds in the golf course parcels. **Put another way, if the golf course property taxes are not paid in full immediately, you are risking the loss of the United States of America's security interest in the real estate—which we understand is easily over \$1,000,000.** We, therefore, seriously question why your office or the appropriate branch of the government of the United States of America has not made appropriate arrangements to quickly close the short-sale of the property or paid the golf course parcel's delinquent real estate taxes, which is required to avoid an imminent series of tax deed sales.

As time is now of the essence, please contact my office in writing by 5:00 p.m. on Friday, January 22, 2016 to advise if your office will be arranging for the immediate payment of the real estate taxes mentioned above. If we do not hear from you by that deadline, we will assume that you are not changing your position, and that you have no intention of protecting the security interest of the United States of America in the real estate in question. That information will then be reported to the hundreds of alarmed homeowners who make up the Association at their annual meeting, which is scheduled to occur on January 26, 2016. I am confident that those homeowners will then be contacting as many elected officials as possible to ensure that this matter finally gets appropriate attention, which has not occurred to date based upon the knowledge we have of this situation.

Your immediate attention to this matter is appreciated.

Sincerely,



Eric N. Appleton

cc: Client
United States Senator Bill Nelson
United States Senator Marco Rubio
United States Representative Gus Bilirakis

	Parcel ID	Tax Status	Amount Due As of 11/30/15
1	20-26-19-0150-00GC1-0000	Tax Deed Application Filed	2012-2014 (\$14,451.56)
2	20-26-19-0150-00GC2-0000	Tax Certificate Issued	2015 (\$874.89) 2014 (\$1,052.11) 2013 (\$1,051.49) 2012 (\$1,006.20)
3	20-26-19-0150-00GC3-0000	Tax Deed Application Filed	2012-2015 (\$3,727.67)
4	20-26-19-0150-00GC4-0000	Tax Deed Application Filed	2012-2015 (\$4,885.01)
5	20-26-19-0150-00GC5-0000	Tax Deed Application Filed	2012-2015 (\$11,105.00)
6	20-26-19-0150-00GC6-0000	Tax Deed Application Filed	2012-2015 (\$4,975.18)
7	20-26-19-0150-00GC7-0000	Tax Certificate Issued	2015 (\$549.07) 2014 (\$673.19) 2013 (\$680.34) 2012 (\$638.91)
8	20-26-19-0150-00GC7-0030	Tax Certificate Issued	2015 (\$16.37) 2014 (\$29.27) 2013 (\$33.29) 2012 (\$36.09)
9	20-26-19-0210-00000-7551	Tax Certificate Issued	2015 (\$8.54) 2014 (\$19.65) 2013 (\$21.96) 2012 (\$23.65)
10	20-26-19-0220-00000-GCP1	Tax Certificate Issued	2015 (\$41.03) 2014 (\$58.12) 2013 (\$67.18) 2012 (\$73.27)
11	20-26-19-0220-00000-GCP2	Tax Certificate Issued	2015 (\$148.19) 2014 (\$210.71) 2013 (\$228.58) 2012 (\$200.67)
12	20-26-19-0150-00GC1-05W1	Tax Certificate Issued	2015 (\$2.89) 2014 (\$12.99) 2013 (\$14.15) 2012 (\$15.11)
13	20-26-19-0000-00300-0041	Tax Deed Application Filed	2012-2015 (\$16,595.30)

14	20-26-19-0000-00300-0070	Tax Deed Application Filed	2012-2014 (\$58,978.64)
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