

INSIGHTS & SOLUTIONS

Welcome to the spring 2018 issue of Ward Damon's quarterly e-newsletter. Since 1987, Ward Damon has represented discerning businesses, business owners and individuals on a full spectrum of legal needs.

LEGAL INSIGHTS

Who Gets the Tax Surplus After a Tax Deed Sale? Association vs. Property Owner



By [Dane E. Leitner](#)

There has been a lot of talk recently about the Tax Reform Act that was passed by the Federal government and primarily deals with income tax. However, there has also been recent activity with a different type of taxes, real property taxes. In December of 2017 the Fourth District Court of Appeal in Florida issued an opinion in the case of **Jenifer E. Calendar v. Stonebridge Gardens Section III Condominium Association** that dealt with the distribution of surplus funds from a tax sale of an owner's condominium unit.

Owners of real property have an obligation to pay their property taxes each year. If they do not, the Tax Collector holds an auction for a **tax certificate sale** to pay off the delinquent taxes. The successful bidder at the auction is issued a tax lien certificate. This entitles the holder of the certificate a lien on the property and interest on the lien. If the tax lien certificate and accrued interest is not paid off within two years, the holder of the certificate may force a public auction of the property. This is called a **tax deed sale**. At the tax deed sale, the winning bidder purchases the property. The tax lien certificate holder is paid, and any remaining lienholders and the prior property owner may apply for any excess funds. [Continue reading →](#)

Tax Reform Highlights



By [Sasha A. Klein](#)

The most significant change to the U.S. tax code in 30 years was approved by Congress and signed by the President just in time for Christmas 2017. Many of the provisions became effective January 1, 2018, only a few days after being enacted.

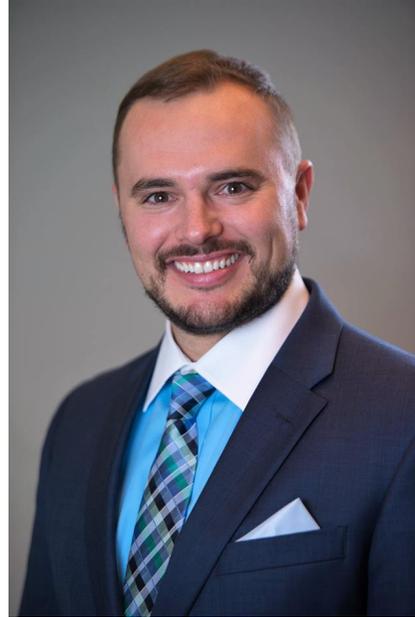
So what does it change? [Continue reading →](#)

FIRM UPDATES

Dane Leitner Named Partner

DANE LEITNER has been named a partner at Ward Damon. Leitner joined Ward Damon in 2012 and concentrates his practice in the areas of civil litigation, marital and family law, and real estate law including condominium and homeowner association law. He has been recognized by Super Lawyers® as a 2017 “Rising Star,” recognizing him

as one of the top 2.5% of lawyers in Florida and is involved in various community organizations like the Kravis Center for the Performing Arts and Leadership Palm Beach County. Learn more about Dane [here](#).



Rana Gorzeck at Real Estate Industry Update

Ward Damon attorney, RANA GORZECK was one of the esteemed speakers at the South Florida Real Estate Industry Update this past January. The seminar provided essential guidance to help prepare real estate company or clients for a productive and profitable 2018, and covered several of the most significant tax, accounting and legal planning challenges currently faced by South Florida's real estate community.



Ward Damon Sponsors Center for Child Counseling, Inc. Fundraiser

Ward Damon was a proud sponsor of the Black Ties and French Fries event on Feb. 17 for the [Center for Child Counseling, Inc.](#) Attorneys EDDIE STEPHENS, ANA MORETTO, and CARYN STEVENS attended the fun, family-friendly gala. The Black Ties and French Fries gala raises funds to support programs at Center for Child Counseling, Inc. which focus on preventing and healing the effects that adversity and toxic stress have on developing children and babies.



Ward Damon Mentors Future Leaders



On February 10, [Ward Damon](#) participated in YOUTH LAW DAY in partnership with the [Palm Beach County Bar Association](#). This interactive event immerses local students in civics and our legal system at the Palm Beach County Main Courthouse downtown. The event is led by real judges and attorneys, and is open to all Palm Beach County kids. Thanks to attorneys EDDIE STEPHENS, DANE LEITNER, LABEED CHOUDHRY, and ANA MORETTO for mentoring our future leaders.

Ward Damon Supports Bethesda Ball

[Ward Damon](#) joined the social scene on March 3 for the 63rd Annual Bethesda Ball at the [The Breakers Palm Beach](#). The event benefits the [Bethesda Hospital Foundation](#) committed to providing world-class healthcare to everyone in our community.

Ward Damon partner JEFF PHETERSON is dedicated to this mission as Chair of Bethesda Health, Inc.

[Click here to see more photos.](#)

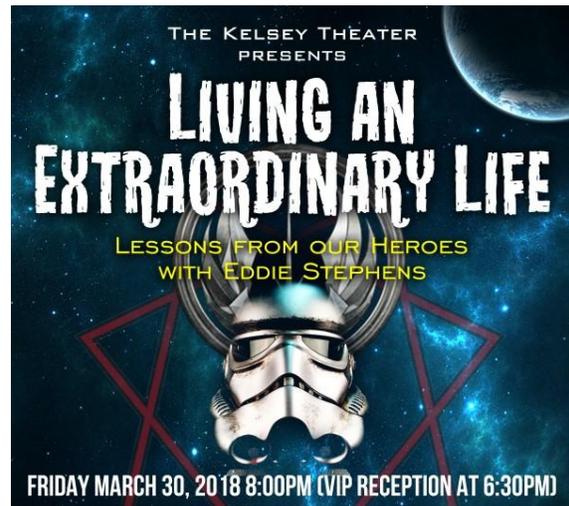


Eddie Stephens Leads The Way

Congratulations to our partner EDDIE STEPHENS for always going above and beyond in our community. He has been nominated for a 2018 Leadership Excellence Award that celebrates

alumni who are living examples of the vision and mission of [Leadership Palm Beach County](#), and demonstrate the need to connect, collaborate and change.

Eddie has also been appointed to the newly formed Advisory Board for the Robin Rubin Center for Mindfulness and Wellness at FAU Phyllis and Harvey Sandler School of Social Work at Florida Atlantic University. Eddie's hands-on work in Marital & Family Law offers him meaningful insights into the field of social work. REMINDER: Eddie also wants to ensure you are "Living An Extraordinary Life." [Click here](#) to find out more about his presentation on March 30 at The Kelsey Theatre in Lake Park and buy tickets. 100% of all proceeds go directly to supporting Kelsey Cares, a 501(c)(3) nonprofit dedicated to fostering the arts in our community.



Team Ward Damon Baseball Outing



Take us out to the ball game!
We had a fun office outing at the [Fitteam Ballpark of the Palm Beaches](#) watching a spring training game for the [Miami Marlins](#) and [Washington Nationals](#).

"Proudly serving South Florida from the Treasure Coast to Miami since 1987"

Principal Office: 4420 Beacon Circle, West Palm Beach, FL 33407

Contact us today for a consultation: 561.842.3000

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