

047

11-1-91

IN THE SUPREME COURT OF FLORIDA

FILED
SID J. WHITE
OCT 7 1991
CLERK, SUPREME COURT
By _____
Chief Deputy Clerk

CAPITAL CITY COUNTRY CLUB,
INC., a corporation not for
profit,

Petitioner,

v.

CASE NO. 78,201

KATIE TUCKER, Executive Director
of the Florida Department of
**Revenue, DICK BRAND, as Property
Appraiser of Leon County, Florida,**
and JOHN CHAFIN, as Tax Collector
of Leon County, Florida,

Respondents.

**ANSWER BRIEF OF RESPONDENT,
JOHN F. CHAFIN, AS TAX COLLECTOR
OF LEON COUNTY, FLORIDA**

✓
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ATTORNEY FOR RESPONDENT,
JOHN F. CHAFIN, LEON COUNTY
TAX COLLECTOR

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~~PRELIMINARY STATEMENT~~
PRELIMINARY STATEMENT

This is the Answer Brief of JOHN F. CHAFIN, Leon County Tax Collector. This party shall be known as "the Tax Collector" in **this** brief.

The Respondent, DICK BRAND, the Leon County Property Appraiser, shall be referred to as "the Property Appraiser."

The Respondent, KATIE TUCKER, Executive Director of the Florida Department of Revenue, shall be referred to as "DOR."

The Petitioner, CAPITAL CITY COUNTRY CLUB, shall be known as "CCCC."

STATEMENT OF THE CASE AND FACTS

Respondent, Tax Collector, accepts and adopts the Statement of the Case and Facts set forth by CCCC in their Initial Brief, except CCCC, at the bottom of **page 3**, states:

. . . **the** Respondent Property Appraiser ignored the change [the **1980** amendment to section **196.199**, Fla. Stats.] and continued to assess the Club as the owner of the **192** acres in issue.

In **fact**, in all years prior to **1989**, CCCC, or its predecessors, had annually paid the ad valorem tax on its **192** acre country **club**. Prior to **1989**, it had never claimed **an** exemption from such tax, nor had it ever filed (and has yet to file) an application for exemption from ad valorem **real** property taxes, as is required under section 196.199(5), Florida Statutes.

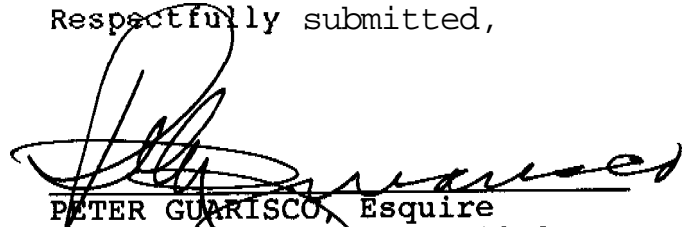
SUMMARY OF ARGUMENT

The Summary of Argument, Argument as to Points I, II and 111, and all authorities cited thereto as set forth in the Answer Brief of the Property Appraiser are adopted by the Tax Collector as the complete and total answer brief of the Tax Collector.

CONCLUSION

Based upon the Summary of Argument, the arguments thereto, **and** the authorities cited in the Property Appraiser's Answer Brief, it is respectfully submitted that governmental leaseholds which are being used by non-governmental entities for private purposes are subject to ad valorem taxation, regardless of the governmental entity which may be the lessor. In the case of municipal property and property held by agencies of municipalities, the Florida Constitution requires that the entire property be subject to **the** local ad valorem tax on real and tangible personal **property**.

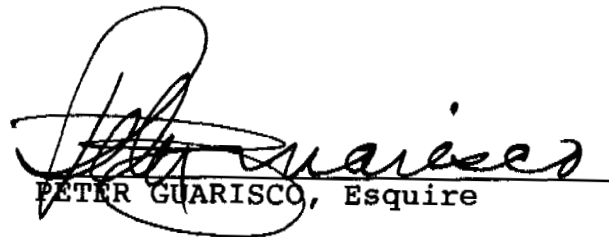
Respectfully submitted,



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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by United States Mail to WILLIAM C. OWEN, Esquire, Carlton, Fields, Ward, Emmanuel, Smith & Cutler, P.A., Post Office Drawer 190, Tallahassee, Florida 32302; to BENJAMIN K. PHIPPS, Esquire, Fine, Jacobson, Schwartz, Nash, **Block** & England, Post Office Box 1351, Tallahassee, Florida 32302; to JEAN R. WILSON and RALPH R. JAEGER, Assistant Attorneys General, Department of Legal Affairs, Tax Section, The Capitol, Tallahassee, Florida 32399; to S. LaRUE WILLIAMS, 150 South Palmetto Avenue, Box A, Daytona Beach, Florida 32114; to LARRY E. LEVY, Esquire, Post Office Box 10583, Tallahassee, Florida 32302; and, to NORRIS B. RICKEY, Assistant County Attorney for Dade County, Suite 2800, Metro-Dade Center, 111 NW First Street, Miami, Florida 33128, this 7th day of October, 1991.


PETER GUARISCO, Esquire