

# **Bond Case Briefs**

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## **TAX - FLORIDA**

### **Milan Inv. Group, Inc. v. City of Miami**

**District Court of Appeal of Florida, Third District - May 27, 2015 - So.3d - 2015 WL 3390260**

Property owner brought class action complaint against city and its downtown development authority, among others, seeking declaratory and monetary relief for an allegedly unconstitutional ad valorem tax levied by city in its downtown development district. The Circuit Court dismissed the action with prejudice. Owner appealed.

The District Court of Appeal held that:

- City was statutorily authorized to levy ad valorem tax, and
- Tax did not violate constitution's uniform taxation requirement.

City was statutorily authorized to levy ad valorem tax in city's downtown development district, even though statute granting municipalities the authority to levy and collect ad valorem taxes on properties within the district had been repealed, where savings clause preserved the substance of the authority-granting statute and placed the provisions into a municipal ordinance, and legislature amended two statutes that acknowledged the downtown development authority's existence after the authority-granting statute was repealed.

City's ad valorem tax on property owners located within the downtown development district of city did not violate state constitution's requirement that all ad valorem taxation be at a uniform rate within each taxing unit, even though property owners in the downtown development district were paying different rate than other property owners in the city, where all property owners within the district were taxed uniformly, and city had legislative authority for the taxation.