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City of Fort Pierce v. Treasure Coast Marina, LC

District Court of Appeal of Florida, Fourth District - April 27, 2016 - So.3d - 2016 WL 1660600

After city was granted exemption from ad valorem taxes on two marinas it owned and operated, owner of private marina, which was not exempted, brought suit seeking declaratory and injunctive relief against application of the exemption to the city's marinas.

Both parties moved for summary judgment. The Circuit Court granted summary judgment to owner. City appealed.

The District Court of Appeal held that city's marinas served a municipal or public purpose and thus, city was entitled to an ad valorem tax exemption.

City's marinas served a "municipal or public purpose" and thus, city was entitled to an ad valorem tax exemption, even though they competed with other private marinas in the area. The marinas were open to public use, were exclusively owned and operated by the city, and were part of a larger recreational park complex, providing recreation for local residents and supporting the local economy by attracting non-local residents.

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