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Villages of Avignon Community Development District v. Burton

District Court of Appeal of Florida, Second District - March 17, 2017 - So.3d - 2017 WL 1040739

County tax collector brought declaratory-judgment action against community development district to resolve the relative priority of tax liens and district's recorded assessment liens on three parcels of real property that the district owned after foreclosing on them due to unpaid assessments.

The Circuit Court declared that the tax collector could issue tax certificates but that the certificates would be sold subject to the assessment liens. Community development district appealed.

The District Court of Appeal held that:

- Tax liens were coequal to assessment liens, and
- Tax collector could issue tax certificates that would be subject to the assessment liens.

County's tax liens on three parcels of property were coequal and not superior to assessment liens held by the community development district. The plain language of the statute on community development district taxes said that a district's liens were coequal with the liens of the county.

County tax collector could issue tax certificates that would be subject to the community development district's recorded assessment liens on three parcels of property that district owned after it foreclosed on them due to the unpaid assessments. The district could have made county a party to its assessment lien foreclosure action so that the issue regarding the priority and satisfaction of the competing coequal liens could have been resolved before district took title to the parcels, and a district's liens survived the issuance of tax certificates and deeds per statute.

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