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## Treasure Coast Marina, LC v. City of Fort Pierce

**Supreme Court of Florida - June 15, 2017 - So.3d - 2017 WL 2590803**

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 exemption to city's marinas.

Parties moved for summary judgment. The Circuit Court granted summary judgment to owner. City appealed. The District Court of Appeal reversed and certified question.

The Supreme Court of Florida held that marinas were exempt from ad valorem taxation as property owned and used exclusively by municipality for municipal or public purposes.

Marinas that were owned by municipality were exempt from ad valorem taxation as property owned and used exclusively by municipality for municipal or public purposes, even though locks were placed on some of the docks. Protection of boats and other property from vandalism and crime was entirely consistent with operation of a marina, marinas were open to public, and marinas did not charge any fee for boaters who wished to dock for the day.

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