

Bond Case Briefs

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Crapo v. Gainesville Area Chamber of Commerce, Inc.

District Court of Appeal of Florida, First District - May 2, 2019 - So.3d - 2019 WL 1941241

City chamber of commerce sought relief after value adjustment board affirmed denial of chamber's exemption from ad valorem taxation of real property.

The Circuit Court determined that chamber's activities qualified as charitable purposes, and thus chamber was entitled to exemption. County appraiser and tax collector appealed.

The District Court of Appeal held that activities of chamber of commerce were for charitable purposes, and thus chamber was exempt from taxation.

Statute defining "charitable purposes" as functions that provide such community service that discontinuance could require allocation of public funds to continue them, for purpose of constitutional provision allowing portions of property used for such purposes to be exempt from taxation, applied to exempt city chamber of commerce from ad valorem taxation of its real property; chamber provided county with economic development and related functions that grew tax base, created jobs, and promoted general welfare of county and all its income was used for charitable purposes, and statute did not limit charitable purposes to services that provided relief for needy.