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Joiner v. Pinellas County

District Court of Appeal of Florida, Second District - September 25, 2019 - So.3d - 2019 WL 4666376 - 44 Fla. L. Weekly D2397

County brought action against appraiser for a second county seeking declaratory and injunctive relief concerning first county's immunity from paying ad valorem taxes on its ranch property situated in second county and reimbursement of previous years' tax payments.

The Circuit Court granted first county's motion for summary judgment. Appraiser appealed.

As a matter of first impression, the District Court of Appeal held that first county's ranch property was not immune from taxation by second county.

County's ranch property situated in another county was not immune from taxation by the other county; a county's immunity from taxation in its sovereignty did not eliminate its obligation to pay taxes on property in another political entity's jurisdiction.

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