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Solomon v. Shands Teaching Hospital and Clinics, Inc.

District Court of Appeal of Florida, First District - December 20, 2022 - So.3d - 2022 WL 17815601 - 48 Fla. L. Weekly D1

After unsuccessfully requesting a refund of ad valorem taxes paid on state university teaching hospital and clinics, corporations leasing, managing, and operating the teaching hospital and clinics and related faculty practice plan filed a complaint for declaratory judgment and related relief against county's property appraiser, county's tax collector, and executive director of Florida Department of Revenue, seeking a declaration that their properties were immune from taxation.

The Circuit Court granted corporations' motion for summary judgment, finding that the State was the equitable owner of the properties. County property appraiser and tax collector appealed.

The District Court of Appeal held that the State, through state university, was equitable owner of the properties, which were therefore immune from ad valorem taxation.

The State, through state university, was equitable owner of university teaching hospital and clinics, which were therefore immune from ad valorem taxation; owners were nonprofit corporations that implemented university's health affairs mission, properties were used for delivery of health care services, patient care, medical education, scientific research, and/or for charitable purposes in furtherance of that mission, owners were supervised by and their governance controlled by university, owners regularly provided financial support to university's health affairs mission and were recognized and relied upon by the State as virtually an arm of university, university controlled key property rights, and properties would revert to university's benefit in event of dissolution of either owner.

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