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Pinellas County v. Joiner

Supreme Court of Florida - June 27, 2024 - So.3d - 2024 WL 3190642

First county, which owned property in second county, brought action against second county's appraiser for a judgment declaring that its property was immune from ad valorem taxes and an injunction prohibiting future assessment and collection of such taxes.

After both sides moved for summary judgment, the Circuit Court entered summary judgment for first county. Second county's appraiser appealed. The District Court of Appeal reversed but certified a question as being of great public importance. First county sought discretionary review based on the certified question.

The Supreme Court held that common-law principles of sovereign immunity do not protect county-owned property from ad valorem taxation when that property is located outside the county's jurisdictional boundaries.

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