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City of Gulf Breeze v. Brown

Supreme Court of Florida - November 27, 2024 - So.3d - 2024 WL 4899705

In first case, county property appraiser sought review of decision by county adjustment board granting city ad valorem tax exemption for year for golf course property owned by city and operated by privately owned golf course management company.

In second case, city brought action against appraiser challenging appraiser's denial of city's application for ad valorem tax exemption for the next year.

After the two cases were consolidated, the Circuit Court granted city's motion for summary judgment. Appraiser appealed. The First District Court of Appeal reversed and remanded, and certified a question of whether management agreement defeated city's ad valorem tax exemption.

The Supreme Court held that golf course property was used exclusively by the city, as required to be exempt from ad valorem tax.

City-owned golf course property was "used exclusively by" the city, as required to be exempt from ad valorem tax under the constitutional provision exempting from taxation all property owned by a municipality and used exclusively by it, even though city had entered into agreement by which privately-owned golf course management company was compensated to operate property based on formula tied to difference between revenue and expenses rather than by fixed fee; structure of compensation provided to management company did not supply basis in itself for treating agreement like a lease, and city ultimately retained control of its property and management company's operations through terms of the agreement as well as through direct oversight by city's director of parks and recreation.

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