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MEMORANDUM

DATE: December 1, 2016

TO: Mayor Chris Alahouzos
Vice Mayor Townsend Tarapani
Commissioner David Banther
Commissioner Rea Sieber
Commissioner Susan Slattery

CC: Mark LeCouris, City Manager
Robert Kochen, Chief of Police
Heather Urwiller, Director, Planning and Zoning Department

FROM: Jay Daigneault, City Attorney

RE: Tarpon Springs Nuisance Motels

Dear Mayor and Commissioners:

To supplement the memorandum provided to you on November 29, I wished to address the question of whether the properties at issue might be brought into compliance using the City's power to tax.

In Florida, ad valorem taxes must be consistent and each tax payer must only pay their fair share. Taxing properties at varying levels, notwithstanding homestead or other tax exemptions, would raise insurmountable constitutional concerns. Section 193.011, Florida Statutes, requires a property appraiser to consider a series of factors in determining "just valuation" for ad valorem tax purposes.^[1] Article VII, Section 4 of the Florida Constitution states that "(2) No assessment shall exceed just value."^[2] In ITT Community Development Corporation v. Seay, the Florida Supreme Court held that a statute (commonly referred to as Pope's Law) which attempted to determine fair market value on certain parcels for taxing purposes violated the "just valuation" constitutional provision. In their holding, the Florida Supreme Court stated that "[d]emocratic philosophy mandates that every taxpayer be treated consistently, and that everyone contribute his fair share, and no more and no less, to tax revenues."^[3] In short, the City's constitutional power to tax is limited, and may not be utilized to tax the subject properties differently than others.

^[1] § 193.011, Fla. Stat.

^[2] Art. VII, § 4, Fla. Const.

^[3] ITT Cmty. Dev. Corp. v. Seay, 347 So. 2d 1024, 1028 (Fla. 1977)

As always, please do not hesitate to contact me or other appropriate staff should you have concerns regarding this memorandum.

/s/ Jay Daigneault, Esq.
City Attorney