

IN THE DISTRICT COURT OF APPEAL  
FIRST DISTRICT, STATE OF FLORIDA

THE FLORIDA DEPARTMENT  
OF REVENUE, and JAMES  
ZINGALE, EXECUTIVE  
DIRECTOR OF THE FLORIDA  
DEPARTMENT OF REVENUE,

Appellants,

v.

THE CROSSINGS AT FLEMING  
ISLAND COMMUNITY  
DEVELOPMENT DISTRICT, A  
Unit of Special Purpose  
Government, WAYNE WEEKS,  
Property Appraiser, Clay County,  
Florida, JIMMY WEEKS, Tax  
Collector, Clay County, Florida,

Appellees.

---

NOT FINAL UNTIL TIME EXPIRES TO  
FILE MOTION FOR REHEARING AND  
DISPOSITION THEREOF IF FILED

CASE NO. 1D04-5424

Opinion filed July 25, 2005.

An appeal from the Circuit Court for Clay County.  
Marvin H. Gillman, Judge.

Charlie Crist, Attorney General and Nicholas Bykowsky, Assistant Attorney  
General, Tallahassee, for Appellants.

Larry E. Levy, Tallahassee; Robert M. Bradley, Jr. and John Kopelousos, of  
Kopelousos and Bradley, P.A., Orange Park; Frances J. Moss, Green Cove  
Springs; and Don H. Lester, Jacksonville, for Appellees.

PER CURIAM.

Upon consideration of the appellants' response to the Court's order of January 4, 2005, the Court has concluded that the order on appeal is not a final order. Specifically, because the lower tribunal reserved jurisdiction to determine the amount of interest due on the tax refund, judicial labor with regard to that non-collateral issue remains, and the order is consequently nonfinal. See generally S.L.T. Warehouse Co. v. Webb, 304 So. 2d 97, 100 (Fla. 1974); see also Dwain's Foodland v. Cincinnati Ins. Co., 738 So. 2d 477 (Fla. 1st DCA 1999). Accordingly, the appeal is hereby dismissed for lack of jurisdiction.

ERVIN, WOLF, and WEBSTER, JJ., CONCUR.