

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

ED A. CRAPO, as Property Appraiser
of Alachua County, Florida, VON
FRASER, as Tax Collector for Alachua
County, Florida, and JIM ZINGALE, as
Director of the Florida Department of
Revenue,

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

CASE NO. 1D03-2030

Petitioners,

v.

CITY OF GAINESVILLE, FLORIDA,

Respondent.

Opinion filed September 18, 2003.

Petition for Writ of Prohibition -- Original Jurisdiction.

Sherri L. Johnson and John C. Dent, Jr., of Dent & Associates, P.A., Sarasota, for
petitioner Ed A. Crapo.

William E. Harlan, Jr., Gainesville, for petitioner Von Fraser.

Charlie Crist, Attorney General, and Nicholas Bykowsky, Assistant Attorney General,
Tallahassee, for petitioner Jim Zingale.

Marion J. Radson, Elizabeth A. Waratuke, and Raymond O. Manasco, Jr., Gainesville,
for respondent.

PER CURIAM.

Petitioners sought to dismiss the City of Gainesville's complaint below,
asserting that it constituted a challenge to a tax assessment, but that the trial court

lacked subject matter jurisdiction because the complaint had not been filed within the 60-day statute of nonclaim set forth in section 194.171(2), Florida Statutes (2001). The trial court declined to dismiss the complaint, finding that it was a challenge to the property appraiser's tax classification of the property at issue, rather than to a tax assessment, and that section 194.171(2) was thus inapplicable. We conclude that the trial court erred in so holding. See Ward v. Brown, 28 Fla. L. Weekly D731 (Fla. 1st DCA Mar. 13, 2003), review granted, 848 So. 2d 1157 (Fla. July 14, 2003). Accordingly, the petition for writ of prohibition is granted, the order denying the motions to dismiss is quashed, and the matter is remanded to the trial court with directions to dismiss the City's complaint.

PETITION FOR WRIT OF PROHIBITION GRANTED.

WEBSTER, DAVIS and BROWNING, JJ., concur.