

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

DAN SOWELL, BAY COUNTY
PROPERTY APPRAISER,

Appellant,

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

CASE NO. 1D13-2799

v.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
IN RE: THE MATTER OF
CERTAIN DECISIONS OF THE
2012 BAY COUNTY VALUE
ADJUSTMENT BOARD,

Appellee.

Opinion filed October 11, 2013.

An appeal from an order of the State of Florida Department of Revenue.
Marshall Stranburg, Executive Director.

Loren E. Levy and Ana C. Torres, of The Levy Law Firm, Tallahassee, for
Appellant.

Nancy Terrel, General Counsel, Department of Revenue, Tallahassee, for
Appellee.

PER CURIAM.

DISMISSED.

ROBERTS and SWANSON, JJ., CONCUR; MAKAR, J., Concurs with written
opinion.

MAKAR, J., Concurs with written opinion.

The filing of a petition for mandamus, though entailing a separate filing and related expense, is available to the property appraiser to contest the Department's position that its probable cause review is an agency investigation and not a final agency action subject to judicial review. Students for Online Voting v. Machen, 24 So. 3d 1273, 1274 (Fla. 1st DCA 2009) (granting mandamus due to university's "failure to perform its statutory duty to render the order."). Whatever economic efficiency that might be gained in this case by resolving this issue now is outweighed by muddying the relatively clear doctrinal line that mandamus is the proper vehicle to advance the property appraiser's legal position, if it chooses to do so.