IN THE DISTRICT COURT OF APPEAL FIRST DISTRICT, STATE OF FLORIDA RICHARD HARRELL, NOT FINAL UNTIL TIME EXPIRES TO FILE MOTION FOR REHEARING AND Appellant, DISPOSITION THEREOF IF FILED CASE NO. 1D16-3799 v. FLORIDA DEPARTMENT OF REVENUE AND SUZETTE ROSE BANTON, Appellee. Opinion filed August 9, 2017. An appeal from an order of the Florida Department of Revenue. Ann Coffin, Director. Richard Harrell, pro se, Appellant. Pamela Jo Bondi, Attorney General, and Toni C. Bernstein, Senior Assistant Attorney General, Tallahassee, for Appellee. PER CURIAM.

ROBERTS, MAKAR, and JAY, JJ., CONCUR.

AFFIRMED.