

FIRST DISTRICT COURT OF APPEAL
STATE OF FLORIDA

No. 1D19-4245

GREGORY S. BROWN, Santa Rosa
County Property Appraiser,

Appellant,

v.

CITY OF GULF BREEZE, a
municipal corporation; et al.,

Appellees.

On appeal from the Circuit Court for Santa Rosa County.
J. Scott Duncan, Judge.

May 4, 2022

ON MOTIONS FOR REHEARING EN BANC AND CERTIFICATION

B.L. THOMAS, J.

We deny Appellee's motion for rehearing en banc and grant Appellee's motion to certify a question of great importance to the Florida Supreme Court. We certify the following question, in accordance with rule 9.030(a)(2)(A)(v) of the Florida Rules of Appellate Procedure, as one of great public importance:

IS A CITY'S PUBLIC GOLF COURSE STILL BEING "USED EXCLUSIVELY BY IT FOR MUNICIPAL OR PUBLIC PURPOSES," SO THAT IT REMAINS TAX EXEMPT UNDER ARTICLE VII, SECTION 3 OF THE FLORIDA CONSTITUTION, IF THE CITY TURNS THE COURSE AND ITS APPURTENANT FACILITIES

OVER TO A PRIVATE BUSINESS TO OPERATE AND MANAGE FOR THE BUSINESS'S OWN PROFIT OR LOSS, IN RETURN FOR AN ANNUAL FEE THAT THE BUSINESS PAYS TO THE CITY FOR THE PRIVILEGE?

TANENBAUM, J., concurs; MAKAR, J., concurs with opinion.

Not final until disposition of any timely and authorized motion under Fla. R. App. P. 9.330 or 9.331.

MAKAR, J., concurring

In light of the certification of a question of great public importance, the need for en banc review is lessened or, if review is granted, eliminated. For this reason, I concur in the denial of the motion for rehearing en banc.

Loren E. Levy and Stuart W. Smith, The Levy Law Firm, Tallahassee, for Appellant.

Edward P. Fleming and R. Todd Harris, McDonald Fleming, LLP, Pensacola; Heather F. Lindsay, Lindsay & Lindsay, P.A., Milton, for Appellees.