

FIRST DISTRICT COURT OF APPEAL
STATE OF FLORIDA

No. 1D21-600

RONALD ROGERS, individually
and on behalf of all others
similarly situated, and KAREN
ROGERS,

Appellants,

v.

GARY GREGOR, Property
Appraiser; RHONDA SKIPPER,
Tax Collector of Walton County;
and JIM ZINGALE, as Executive
Director of the Florida
Department of Revenue,

Appellees.

On appeal from the Circuit Court for Walton County.
David W. Green, Judge.

March 31, 2022

PER CURIAM.

AFFIRMED.

B.L. THOMAS, MAKAR, and NORDBY, JJ., concur.

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

Brian W. Warwick, Janet R. Varnell, Matthew Peterson, and Erika Willis, Tampa; I. Nelson Heggen, Houston, Texas, for Appellants.

Ashley Moody, Attorney General, Robert P. Elson, Senior Assistant Attorney General, Tallahassee, for Appellee Florida Department of Revenue.

Loren E. Levy, The Levy Law Firm, Tallahassee, for Appellee Gary Gregor, Walton County Property Appraiser.

Timothy R. Qualls, Young Qualls, P.A., Tallahassee, for Appellee Rhonda Skipper, Tax Collector of Walton County.