IN THE DISTRICT COURT OF APPEAL

OF FLORIDA

THIRD DISTRICT

JULY TERM, A.D. 2001

BARRETT TOOL RENTAL, INC.,   **

       Appellant,   **   CASE NO. 3D00-3642

   vs.   **   LOWER
                                         TRIBUNAL NO. 99-2407
METROPOLITAN MIAMI DADE, etc.,   **

       Appellee.   **

    Opinion filed December 5, 2001.

    An Appeal from the Circuit Court for Dade County, Fredricka G. Smith, Judge.

    Sutton & Montoto and Osvaldo Diaz, for appellant.

    Zack Kosnitzky and Steven A. Schultz; Robert A. Ginsburg, Miami-Dade County Attorney, and Scott Fabricius, Assistant County Attorney, for appellee.

Before JORGENSON, LEVY, and GODERICH, JJ.

    PER CURIAM.

    Barrett Tool Rental, Inc. (BTR) appeals an order dismissing with prejudice its petition for injunctive relief. We affirm.

    BTR sought to prevent the county from levying on its property and contested an ad valorem tax assessment for tax years 1997 and

1998. Because BTR's action comes too late, the trial court correctly ruled that it lacked subject matter jurisdiction.[1] See § 194.171(2), Florida Statutes (1999); Markham v. Neptune Hollywood Beach Club, 527 So. 2d 814 (Fla. 1988) (holding that section 194.171(2) is a jurisdictional statute of nonclaim rather than a statute of limitations); Bystrom v. Diaz, 514 So. 2d 1072 (Fla. 1987); Pier House Joint Venture v. Higgs, 579 So. 2d 392 (Fla. 3d DCA 1991), rev. denied 591 So.2d 183 (Fla. 1991) ; Wal-Mart Stores, Inc. v. Day, 742 So.2d 408 (5th DCA 1999), rev. denied, 770 So.2d 163 (Fla. 2000) (holding that compliance with the 60-day time period to contest a tax assessment after the date a contested assessment is certified for collection is jurisdictional and, if not complied with, deprives the circuit court of jurisdiction). Accordingly, the order is

   AFFIRMED.

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[1] As it is clear the court lacked jurisdiction under subsection 194.171(2), we need not address whether the court was correct in ruling that subsection 194.171(5) also operated to deprive the court of jurisdiction.