NOT FINAL UNTIL TO FILE REHEARIN AND, IF FILED, D	IG MOTION						
		IN TH	E DISTRIC	СТ СО	URT (OF Z	APPEAL
		OF FL	ORIDA				
		THIRD DISTRICT					
		JANUARY TERM A.D., 2004					
CLAUDIA LASKOWITZ,		**					
		**					
A	Appellant,	**	CASE NO.	3D03	-3192	2	
VS.		**					
STEVEN SHIVER, e	etc.,	.ll					
A	appellee.		LOWER TRIBUNAL	NO.	02-61	L71	

Opinion filed June 23, 2004.

An Appeal from the Circuit Court for Miami-Dade County, Michael A. Genden, Judge.

Gary B. Goldman, for appellant.

Robert A. Ginsburg, Miami-Dade County Attorney, and James K. Kracht, Assistant County Attorney, for appellee Shiver; and Ronald S. Lowy, for appellees/intervenors.

Before SCHWARTZ, CJ., and SHEVIN, J., and DAUKSCH, James C., Jr., Senior Judge.

PER CURIAM.

This is an appeal from a Final Summary Judgment denying a Petition for Writ of Mandamus seeking to compel the County Manager to validate eighty-eight petitions filed for the establishment of a taxing district. We reverse.

Claudia Laskowitz petitioned for the establishment of a Sky Lake Security Guard Special Taxing District. Chapter 18 of the Miami-Dade County Code, which governs the creation and establishment of special taxing districts, provides:

Sec. 18-3(a). Petition. There shall be filed with the Clerk of the Board a petition requesting the creation and establishment of a special taxing district under the provisions of this article, signed by the County Manager or by fifty (50) percentum of the resident owners of property embraced within the proposed district.

Because the petition submitted by Laskowitz contained the signatures of the requisite 50% of the resident property owners, the County should have validated the petitions so that the next phase of the process for establishing a special taxing district could begin. That eighty-eight of the resident property owners later signed an additional petition <u>against</u> the establishment of the special taxing district is of no effect, as the Miami-Dade Code is only concerned with petitions signed <u>for</u> the establishment of the district.

Accordingly, the Final Summary Judgment is reversed and this matter remanded for the entry of judgment for Laskowitz. Reversed and remanded.

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