


OA 5-9
015


IN THE SUPREME COURT OF FLORIDA

CASE NO. 65,825

JAMES F. REDFORD, JR., etc.,
et al.,

Petitioners,

vs.

STATE OF FLORIDA, DEPARTMENT
OF REVENUE,

Respondent.

FILED

SID J. WHITE

MAR 8 1985

CLERK, SUPREME COURT

By 
Chief Deputy Clerk

INITIAL BRIEF OF PETITIONER BYSTROM
AS DADE COUNTY PROPERTY APPRAISER

ROBERT A. GINSBURG
Dade County Attorney
16th Floor
Dade County Courthouse
73 West Flagler Street
Miami, Florida 33130
(305) 375-5151

By

James K. Kracht
Assistant County Attorney

OFFICE OF COUNTY ATTORNEY

16TH FLOOR COURTHOUSE

MIAMI, FLORIDA 33130

IN THE SUPREME COURT OF FLORIDA
CASE NO. 65,825

JAMES F. REDFORD, JR., etc.,
et al.,

Petitioners,

vs.

STATE OF FLORIDA, DEPARTMENT
OF REVENUE,

Respondent.

INITIAL BRIEF OF PETITIONER BYSTROM
AS DADE COUNTY PROPERTY APPRAISER

ROBERT A. GINSBURG
Dade County Attorney
16th Floor
Dade County Courthouse
73 West Flagler Street
Miami, Florida 33130
(305) 375-5151

By

James K. Kracht
Assistant County Attorney

INDEX

	<u>Pages</u>
Table of Authorities	i
Introduction	1
Statement of the Case and Facts	2
Summary of Argument	6
Argument	
I THE DECISION OF THE DISTRICT COURT SHOULD BE REVERSED BECAUSE IT IMPROPERLY PERMITS THE DEPARTMENT OF REVENUE TO PERFORM DUTIES AND FUNCTIONS OF THE PROPERTY APPRAISER AND PROPERTY APPRAISAL ADJUSTMENT BOARD IN THE ABSENCE OF LEGAL AUTHORITY	8
II THE DECISION OF THE DISTRICT COURT SHOULD BE REVERSED BECAUSE IT UNCONSTITUTIONALLY DEPRIVES 25 TAXPAYERS OF PROCEDURAL DUE PROCESS BY TAKING AWAY PROPERTY RIGHTS WITHOUT NOTICE AND AN OPPORTUNITY TO BE HEARD	15
Conclusion	18
Certificate of Service	18
Appendix	

TABLE OF AUTHORITIES

<u>CASES</u>	<u>Pages</u>
<u>Amerada Hess Corp. v. Morgan,</u> 426 So.2d 1122 (Fla. 1st DCA 1983)	..... 15
<u>Bernstein v. Dwork,</u> 320 So.2d 472 (Fla. 3d DCA 1975)	..... 15
<u>Blake v. Xerox Corp.,</u> 447 So.2d 1348 (Fla. 1984)	..... 8
<u>District School Board of Lee County v. Askew,</u> 278 So.2d 272 (Fla. 1973)	..... 11
<u>Hollywood Jaycees v. State, Department of</u> <u>Revenue,</u> 306 So.2d 109 (Fla. 1975)	..... 16, 17
<u>National Title Insurance Co. v. Oscar E. Dooly</u> <u>Associates, Inc.,</u> 377 So.2d 730 (Fla. 3d DCA 1980)	..... 15
<u>Powell v. Kelly,</u> 223 So.2d 305 (Fla. 1969)	..... 8
<u>Root v. Wood,</u> 21 So.2d 133 (Fla. 1945)	..... 12, 13, 17
<u>State v. McNayr,</u> 133 So.2d 312 (Fla. 1961)	..... 9
<u>The Bath Club, Inc. v. Dade County,</u> 394 So.2d 110 (Fla. 1981)	..... 9
<u>Walter v. Schuler,</u> 176 So.2d 81 (Fla. 1965)	..... 8
 <u>OTHER</u>	
Florida Statutes:	
Section 192.011	..... 9
Section 193.023	..... 9
Section 193.114(5)	..... 2
Section 193.122	..... 3
Section 194.032	..... 2, 9
Section 194.032(6)(a)(3)	..... 3
Section 194.036	..... 10
Section 194.171	..... 10
Section 195.092	..... 3, 12
Section 196.193	..... 9
Section 196.194	..... 2, 9
 Dade County Home Rule Charter, §8.01	 9

INTRODUCTION

In this Brief, the Petitioner, Franklin B. Bystrom, Dade County Property Appraiser, will be referred to as the "Property Appraiser".

The Petitioners, James F. Redford, Jr., Ruth Shack, William G. Oliver, Phyllis Miller, and Linton B. Tyler, as members of and constituting the Dade County Property Appraisal Adjustment Board, will be referred to as the "Property Appraisal Adjustment Board" or the "Board".

The Respondent, State of Florida, Department of Revenue, will be referred to as the "DOR".

The 25 taxpayers who are not parties to these proceedings but whose tax exemptions have been cancelled by the Final Judgment and decision of the Third District Court of Appeal in the within cause will be referred to as "taxpayers".

The appellate court in this case, the Third District Court of Appeal, will be referred to as the "District Court".

References to the record on appeal will be to the record as originally filed with the District Court and transmitted to this Court and will be designated as "R" followed by the page number.

References to the Appendix to this brief will be designated "Apx".

STATEMENT OF THE CASE AND FACTS

On January 1, 1979, each of the 25 taxpayers identified in Paragraph 5 of the Respondent's Complaint (except Miami Aviation Corp.) held a leasehold interest in real property located at Miami International Airport (the "Leasehold Interests"). (R.1-5) Said taxpayers have never been and are not now parties to this lawsuit.

The Miami International Airport is owned, operated and controlled by Dade County, Florida, a political subdivision of the State of Florida.

The subject Leasehold Interests pertain to real property and improvements thereon, acquired and/or constructed through the issuance and sale of revenue bonds by Dade County, Florida, acting as the Dade County Port Authority.

The Property Appraiser initially granted ad valorem tax exemptions to the subject Leasehold Interests for 1979. Thereafter, the Department of Revenue approved the tax roll containing such exemptions in accordance with §193.114(5), Fla.Stat. Later, however, the DOR reversed itself and directed the Property Appraiser to place such Leasehold Interests on the tax roll as taxable property. The Property Appraiser complied with that directive. Subsequently, the Property Appraisal Adjustment Board held hearings to review the exemptions on its own motion pursuant to §194.032 and §196.194, at which time the taxpayers appeared in support of their respective tax exemptions.

After conducting full evidentiary hearings, the Board granted exemption to the subject Leasehold Interests and certified the 1979 tax roll, reflecting as exempt the 25 Leasehold Interests here in question. Shortly thereafter,

the Property Appraiser also certified said tax roll containing the subject exemptions to the Dade County Tax Collector in accordance with §193.122, Fla.Stat.

In granting the subject tax exemptions the Board found, inter alia, that these taxpayers holding the Leasehold Interests were either commercial air carriers of passengers and/or cargo, or were engaged in providing vital air support services (e.g. fuel stations, overhaul, repair and maintenance facilities and the like) which were necessary for the operation of the mass transportation system at Miami International Airport.

After the Board granted the tax exemptions, as aforesaid, after the tax roll was certified to the Tax Collector, and after the taxpayers had received notice that their Leasehold Interests were to be assessed as exempt property for 1979, the DOR unilaterally requested that the Property Appraiser file suit against the Board allegedly in accordance with §194.032(6)(a)(3), Fla.Stat. The Property Appraiser refused.

This action was then initiated by the DOR pursuant to §195.092, Fla.Stat., (R.1-5) for the expressed purposes of:

1. Obtaining a judicial declaration that the Leasehold Interests of the taxpayers described in Paragraph 5 of the Complaint should not have been granted exemption by the Board and Property Appraiser for the tax year 1979; and
2. Nullifying any previous actions by the Board and the Property Appraiser in granting and certifying said exemptions; and to retroactively recertify the said Leaseholds as taxable property on the 1979 tax roll.

After unsuccessfully moving to dismiss the Complaint (R.6-8, 9-11, 40), the Property Appraiser and Board answered the Complaint raising numerous affirmative defenses including failure by the Plaintiff to join in these proceedings the 25 taxpayers whose tax exemptions the DOR is seeking to cancel (R.72-76, 77-80).

On July 21, 1982, the DOR filed a Motion for Summary Judgment, requesting the trial court to enter judgment in its favor, based upon the pleadings and the Board's responses to the discovery theretofore filed by the DOR (R.101-105A).

On August 19, 1982, the Board and the Property Appraiser filed their Joint Motion for Summary Judgment, based upon separate and distinct issues from those relied upon by the DOR in its Motion for Summary Judgment (R.106-108).

On September 22, 1982, the Trial Court entered a final order granting the DOR's Motion for Summary Judgment (R.215-218).

The Board and the Property Appraiser appealed the decision to the Third District Court of Appeal (R.211, 212) and on June 12, 1984, the District Court issued its decision in the within cause holding that under its supervisory powers over the Dade County Property Appraiser and Property Appraisal Adjustment Board, the DOR had an absolute right to compel the assessment of particular properties in a particular manner without: 1) the need to demonstrate the legal correctness of its opinion; and 2) without affording any notice, opportunity to be heard or other procedural due process protections to the group of taxpayers affected by its decision (Apx.1).

Subsequently, after denial of their motion for rehearing, the Property Appraiser and Property Appraisal Adjustment Board filed their Joint Notice to Invoke Discretionary

Jurisdiction of this Court (Apx.2) because the decision of the District Court significantly affects the duties and responsibilities of constitutional or state officers and expressly and directly conflicts with a decision of this court on the same question of law.

By order of this Court, entered on February 15, 1985, the Supreme Court has accepted jurisdiction of this cause.

SUMMARY OF ARGUMENT

Under Florida law, county property appraisers have the responsibility for assessing all property within their counties. This responsibility necessarily includes the exercise of their judgment with respect to the valuation and exempt status of each parcel of property within the county. Florida law further grants county property appraisal adjustment boards the power and authority to review decisions of property appraisers with respect to the assessment and exempt status of particular parcels of property.

The Third District Court of Appeal has, by its decision in the instant cause, incorrectly allowed the State of Florida Department of Revenue to usurp the functions of the Dade County Property Appraiser and Property Appraisal Adjustment Board. In the absence of any statutory authority, the District Court has permitted the DOR to override presumptively correct determinations of the Property Appraiser and Property Appraisal Adjustment Board regarding the exempt status of 25 leasehold interests at Miami International Airport. It has done so without requiring the DOR to demonstrate the correctness of its opinion and factual interpretations, let alone to meet the heavy burden of proof assigned to those contesting official tax assessments.

Subsequent to full-scale quasi-judicial hearings conducted by the Property Appraisal Adjustment Board in late 1979, the Board notified the 24 lessee-taxpayers here involved that their leasehold interests were exempt. Now, more than five years later, the District Court's decision permits the DOR to take away the taxpayers' property

rights without affording them the most fundamental of due process protections. The taxpayers in the instant cause were never given notice or an opportunity to be heard before the DOR reached its decision on the non-exempt status of their leasehold interests. Moreover, the taxpayers have never been joined in these proceedings despite their status as necessary and indispensable parties.

The decision of the District Court should be reversed because it improperly permits the DOR to substitute its judgment for that of the Property Appraiser and Property Appraisal Adjustment Board, and because the affected taxpayers have been deprived of valuable property rights without due process.

ARGUMENT

I

THE DECISION OF THE DISTRICT COURT
SHOULD BE REVERSED BECAUSE IT IMPROPERLY
PERMITS THE DEPARTMENT OF REVENUE TO
PERFORM DUTIES AND FUNCTIONS OF THE
PROPERTY APPRAISER AND PROPERTY APPRAISAL
ADJUSTMENT BOARD IN THE ABSENCE OF
LEGAL AUTHORITY

The subject controversy is not before this Court as another of the typical valuation or exemption cases frequently arising as a result of disputes between property appraisers and various unsatisfied taxpayers. Rather, this controversy comes to the Court involving the fundamentals of the entire tax assessment process in this state.

The decision of the District Court, if left to stand, will permit the State of Florida Department of Revenue, under the guise of purported supervisory powers, to substitute its judgment and factual interpretations with respect to particular properties for those of a property appraiser and property appraisal adjustment board. That is, with respect to the subject taxpayers, the District Court's decision allows the DOR to become the property appraiser and property appraisal adjustment board in the absence of statutory authority and without notice or an opportunity to be heard having been given the affected taxpayers.

Pursuant to the Florida Constitution and statutory framework pertaining to ad valorem taxation, it is the fundamental duty and primary responsibility of county property appraisers to appraise all property within their counties. Blake v. Xerox Corp., 447 So.2d 1348 (Fla. 1984); Walter v. Schuler, 176 So.2d 81 (Fla. 1965); Powell v. Kelly, 223 So.2d 305 (Fla. 1969). In performing their duties, county property appraisers must exercise their

judgment and determine both the just value and exempt or non-exempt status of all property within their county as of January 1 of each year, §§192.011, 193.023, 196.193, Fla.Stat. While property appraisers in Florida are constitutional officers, pursuant to §8.01 of the Dade County Home Rule Charter, the functions and duties of the Office of Property Appraiser have been transferred to the Dade County Manager and are performed by his designee. As stated by this Court in State v. McNayr, 133 So.2d 312, 316 (Fla. 1961), "so long as he is in office he is subject to the same responsibility and may exercise the same powers and discretion as are accorded to constitutional tax assessors." The Dade County Property Appraiser is, therefore, charged with and subject to the same duties, responsibilities and powers under state law as the other property appraisers in this state.

Under the statutes and case law, property appraisal adjustment boards have the duty and responsibility of reviewing issues relating to actions of property appraisers, including decisions of property appraisers to grant or deny tax exemptions for particular property. §§194.032, 196.194, Fla.Stat. (1983); The Bath Club, Inc. v. Dade County, 394 So.2d 110 (Fla. 1981). They may review both questions of valuation and exemption. As quasi-judicial bodies, they hear complaints which arise as a result of petitions filed by aggrieved taxpayers or, as was done in the instant cause, they may review specific exemption decisions on their own motion by conducting full evidentiary hearings at which the taxpayer and property appraiser may appear. At all such hearings, the taxpayer and property appraiser are entitled to full due process protections.

The statutory framework further provides that taxpayers aggrieved by decisions of property appraisers and/or property appraisal adjustment boards may appeal such decisions by instituting a de novo proceeding in circuit court pursuant to §194.171, Fla.Stat. Additionally, the Legislature has granted to the property appraisers of the State of Florida the right to contest decisions of property appraisal adjustment boards if the particular decisions fall within the several enumerated statutory criteria set forth in §194.036, Fla.Stat. These statutes do not provide any authority or method for the Department of Revenue to initiate lawsuits contesting particular decisions of property appraisal adjustment boards relating to the assessment of specific parcels of property. Similarly, the statutory framework has not been designed so as to permit tax exemptions granted after full quasi-judicial hearings to be taken from taxpayers without notice, opportunity to be heard and other due process protections.

Notwithstanding the Florida Legislature's delegation of primary responsibility for the assessment of property to county property appraisers and the review of questions arising out of the assessment and exemption of such property to property appraisal adjustment boards, the opinion and decision of the District Court in the within cause has totally ignored any presumption of correctness clothing the official acts of these officers. That is, under the guise of purported supervisory responsibility, the District Court has sanctioned the DOR's use of Florida courts to coerce compliance with its directives and substitute its judgment and opinion for that of the Property Appraiser and Property Appraisal Adjustment Board.

As a result of the District Court's decision, the DOR is being allowed to operate as a property appraiser and/or property appraisal adjustment board in assessing the Leasehold Interests of the 25 taxpayers described in the Complaint. This has been done without any inquiry into or determination of the correctness of the DOR's position on the merits and in total disregard for the due process rights of the affected taxpayers.

In District School Board of Lee County v. Askew, 278 So.2d 272 (Fla. 1973), this Court rejected as constitutionally unacceptable an attempt by the State Auditor General of Florida to upset official assessments of county property appraisers by using state-prepared ratio studies. The court refused to permit the involved state officials to substitute their judgment for that of county property appraisers without first meeting the same burden of proof that all other litigants contesting official tax assessments must meet.

[C]ounty tax assessors are constitutionally created officers who are mandated by the Constitution and by this Court to assess all property at a 100% valuation level. As constitutional officers, the actions of the tax assessors are clothed with a presumption of correctness (Powell v. Kelly, 223 So.2d 305 (Fla. 1969)), which

[M]ust be affirmatively overcome by appropriate and sufficient allegations and proofs excluding every reasonable hypothesis of a legal assessment. Folsom v. Bank of Greenwood, 97 Fla. 426, 120 So. 317, 318 (1929).

278 So.2d at 275.

Notwithstanding this Court's repeated recognition of the presumptive validity of specific assessments on particular properties and the heavy burden of proof placed on those seeking to assail such assessments, whether they are

individual taxpayers or state officials, the decision of the District Court in the within cause totally ignores that presumption and burden. That is, the decision compels the setting aside of 25 official assessments on nothing but the unsupported assertion by the DOR of their incorrectness.

Section 195.092, Fla.Stat., allows the DOR, as part of its supervisory powers, the authority to "(1) ...bring and maintain such actions... to enforce obedience to any lawful order, rule, regulation or decision of the Department of Revenue lawfully made under the authority of these tax laws." Neither this statute nor Florida case law can be interpreted or applied in such a manner so as to permit the DOR to substitute its judgment for that of property appraisers and property appraisal adjustment boards and to take away previously granted tax exemptions without any determination of the correctness of the DOR's position.

In Root v. Wood, 21 So.2d 133 (Fla. 1945), this Court was confronted with facts and circumstances not dissimilar from those involved in the instant cause. In Root, the property appraiser, at the direction of the State Comptroller, imposed a three-year back assessment on certain intangible personal property allegedly undervalued by the taxpayer. This Court concluded that the subject assessment was made without statutory authority and that the Comptroller had not been granted the power to make assessments on particular property.

The Comptroller is authorized to prescribe forms and to make rules and regulations to execute the intent of the intangible tax act. ...

* * *

We find nothing... to authorize the Comptroller to make assessments of intangible personal property. We find that duty vested exclusively in the Tax Assessor subject to revision by the Board of Equalization. ...

21 So.2d at 135.

Finding that only the county property appraiser had been vested by the Legislature with the power to make assessments, the Court went on to hold:

It is out of the question to contend that an ex parte assessment may be made against [the taxpayer's] intangibles without any notice whatever or without any opportunity to be heard when the assessment rolls have been long since approved and closed. ...

21 So.2d at 136.

In the instant cause, it is undisputed that the 25 taxpayers were originally notified that their Leasehold Interests were to be exempt from tax for the year 1979. As a result of a change in position by and a directive from the DOR, the Dade County Property Appraiser notified these taxpayers of the change requiring the assessment of their Leasehold Interests as non-exempt. Pursuant to statutory provisions, the Property Appraisal Adjustment Board subsequently decided to review the question of exemption with respect to these taxpayers. After notice and evidentiary hearings, the Board granted the exemptions and the Dade County tax rolls were certified reflecting these exemptions and the taxpayers were so notified. Now, more than five years after the exemptions were granted, the District Court's decision effectively allows the DOR to become the property appraiser and property appraisal adjustment board and cancel the exemptions without statutory authority and without having given the slightest of procedural due process protections to the affected taxpayers.

As in Root v. Wood, such conduct, statutorily unauthorized and constitutionally impermissible, cannot now be condoned. To the extent the order of the District Court permits the DOR to act as a property appraiser or property appraisal

adjustment board for the 25 taxpayers here involved, and to the extent the decision takes away their tax exemptions without notice and an opportunity to be heard, it unconstitutionally denies due process to them and should be reversed. To the extent the District Court's decision transforms the DOR into a hitherto unrecognized appellate body reviewing and reversing decisions of a property appraisal adjustment board, it is contrary to the statutory framework and case law and should be reversed.

THE DECISION OF THE DISTRICT COURT
SHOULD BE REVERSED BECAUSE IT
UNCONSTITUTIONALLY DEPRIVES 25 TAXPAYERS
OF PROCEDURAL DUE PROCESS BY TAKING
AWAY PROPERTY RIGHTS WITHOUT NOTICE
AND AN OPPORTUNITY TO BE HEARD

The decision of the District Court requiring the Dade County taxing officials to respond to the order of the DOR and reassess as non-exempt the Leasehold Interests of the 25 taxpayers here involved has a direct and substantial impact upon these taxpayers, operates to take away their property rights and denies them procedural due process. Throughout this litigation, the petitioners have repeatedly insisted that the 25 taxpayers whose exemptions were cancelled as a result of the District Court's decision were necessary and indispensable parties to this cause.

In Amerada Hess Corp. v. Morgan, 426 So.2d 1122 (Fla. 1st DCA 1983), the court defined an indispensable party as one "whose interest will be substantially and directly affected by the outcome of the case." 426 So.2d at 1125. Similarly, "an indispensable party is... one whose interest in the subject matter of the action is such that if he is not joined, a complete and efficient determination of the equities, rights and liabilities of the other parties is not possible." Bernstein v. Dwork, 320 So.2d 472, 474 (Fla. 3d DCA 1975). See also National Title Insurance Co. v. Oscar E. Dooly Associates, Inc., 377 So.2d 730 (Fla. 3d DCA 1980). It certainly cannot be said that the decision of the District Court in the within cause cancelling tax exemptions granted to the 25 affected taxpayers more than five years ago has not substantially and directly affected their interests and rights. Consequently,

every principle of fairness and equity required the joining of these taxpayers at the initial stages of these proceedings.

In Hollywood Jaycees v. State, Department of Revenue, 306 So.2d 109 (Fla. 1975), this Court recognized the necessity and importance of affording taxpayers the full panoply of due process protections before they could be denied property tax exemptions which had been previously granted by a county Board of Tax Adjustment after the taxpayers had been given a full hearing. Calling the due process protections "necessary constitutional conditions precedent," this Court stated that any reviewing body, be it the County Board of Tax Adjustment or the DOR, was required to grant taxpayers their rights of notice and an opportunity to be heard before depriving them of significant property rights in the form of tax exemptions. 306 So.2d at 112. This Court went on to emphasize that the statutes affording a taxpayer de novo review in the Circuit Court of any denial of a tax exemption do not "supply the initial lack of due process by the DOR." Id. A taxpayer is "constitutionally entitled originally to administrative due process by the DOR and should not be relegated to his own initiative to bring a collateral judicial proceeding." Id. Moreover, this Court noted that the so-called de novo review in the Circuit Court was unlikely to be impartial because the taxpayer will have been prejudiced by the DOR's adverse finding on his eligibility for an exemption. Id.

The District Court's opinion in the within cause flies in the face of Hollywood Jaycees. It totally ignores this Court's insistence upon full due process protections at each and every stage of review and sanctions the DOR's summary denial of previously-granted exemptions without

affording the affected taxpayer notice, an opportunity to be heard, an opportunity to confront witnesses, and an opportunity to receive findings of fact and conclusions of law. Contrary to the decision of this Court in Hollywood Jaycees, the District Court has relegated the taxpayers to bringing collateral proceedings to challenge the DOR's decision. The District Court has, by virtue of its decision in the instant cause, condoned actions of the DOR unilaterally cancelling specific tax exemptions in the same manner which was expressly addressed and condemned in the Hollywood Jaycees decision.

The DOR's reversal of the previously granted exemptions, sanctioned by the decision of the District Court, is even more egregious than was the DOR action condemned by this Court in Hollywood Jaycees because after five years of litigation directly involving and determining the rights of 25 taxpayers, the DOR has not been required to join those taxpayers as necessary and indispensable parties. Additionally, there is no longer, as there was at the time Hollywood Jaycees was decided, any statutory procedure allowing the DOR to review and unilaterally change decisions of property appraisers and property appraisal adjustment boards affecting particular taxpayers and specific assessments.

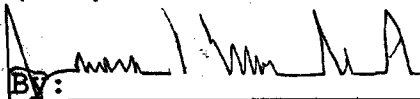
As in Root v. Wood and Hollywood Jaycees, the 25 taxpayers affected should have had their due process rights protected. At the very least, the DOR should have been required to join them as necessary and indispensable parties when this lawsuit was first filed more than five years ago. This Court should reverse the District Court's decision and dismiss this cause because the taxpayers were denied the fundamental due process rights to which they were entitled by virtue of this Court's previous decisions.

CONCLUSION

Based upon the foregoing argument and authority, this Court is respectfully requested to reverse the decision of the District Court and direct the trial court to dismiss this action with prejudice. There being no statutory authority for the Department of Revenue to substitute its judgment for that of the Property Appraiser and the Property Appraisal Adjustment Board, and there being no statutory authority for the Department of Revenue to cancel 25 previously-granted tax exemptions without the taxpayers being present or having had their due process rights protected, and more than five years having elapsed since these exemptions were granted, this action should be dismissed.

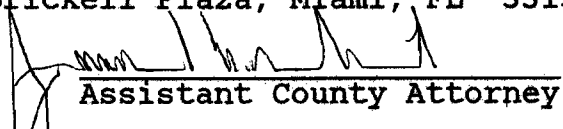
Respectfully submitted,

ROBERT A. GINSBURG
Dade County Attorney
16th Floor Courthouse
73 West Flagler Street
Miami, Florida 33130
(305) 375-5151

By: 
James K. Kracht
Assistant County Attorney

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing INITIAL BRIEF OF PETITIONER BYSTROM AS DADE COUNTY PROPERTY APPRAISER was mailed on this 7th day of March, 1985 to STEVEN A. SCHULTZ, Esquire Schultz & Hollander, P.A., 1200 Republic National Bank Building, 150 S.E. Second Avenue, Miami, FL 33131; J. TERRELL WILLIAMS, Esquire, Assistant Attorney General, Department of Legal Affairs, The Capitol, LL04, Tallahassee, FL 32301; DARREY A. DAVIS, Esquire, Steel Hector & Davis, 1400 Southeast Bank Building, Miami, FL 33131; JOSEPH A. JENNINGS, Esquire, 900 Brickell Centre, 799 Brickell Plaza, Miami, FL 33131.


Assistant County Attorney