IN THE SUPREME COURT OF THE STATE OF FLORIDA

OYSTER POINTE RESORT CONDOMINIUM ASSOCIATION, INC., etc., et al.,

Plaintiffs, Petitioners,

v.

DAVID C. NOLTE, as Property Appraiser for Indian River County, etc., et al.,

Defendants, Respondents.

Marie 300

V Clerk

REME COURT

69,794

CASE

RESPONDENT, DAVID C. NOLTE'S,

JURISDICTIONAL BRIEF

Respectfully submitted by:

Robert Jackson, Esq.
Robert Jackson, P.A.
2165 15th Avenue
Vero Beach, FL 32960
305/567-4355
Florida Bar No. 38960
Attorney for Respondent,
David C. Nolte as Property
Appraiser for Indian River
County, Florida

TABLE OF CONTENTS

	Page
Table of Authorities	ii
Argument	
POINT I	1
POINT II	1
POINT III	1,2
POINT IV	2
Certificate of Service	3

COMES now, DAVID C. NOLTE, as Property Appraiser for Indian River County, by and through his undersigned attorney, and in reply to the brief filed herein by Oyster Pointe Resort Condominium Association, Inc., a Florida corporation not for profit; Oyster Pointe Associates, a Florida general partnership; and Donald J. Pinson, Jr., for himself and all members of a class similarly situated; Oyster Bay II owners' Association, Inc., a Florida corporation not for profit; Sebastian Resort Properties, Inc., a Florida corporation; and Leonard Popow, for himself and all members of a class similarly situated, Petitioners, and says:

POINT I

The issues herein and in the case of <u>Spanish River Resort</u> <u>Corporation v. Walker</u>, Case No. 85-1645, in the District Court of Appeal, Fourth District, are the same. The District Court certified this cause and accordingly no brief is authorized under Rule 9.120(d), Rules of Appellate Procedure.

POINT II

There is a conflict created as argued by the Petitioners between the Fourth and Fifth District Courts, but only as it relates to the collection of taxes. Therefore, any review should be limited to the issue of collection of taxes only.

POINT III

Respondent agrees the District Court upheld the validity of Section 192.037, Florida Statutes (1985), but should accept

jurisdiction as to the method of assessment only by the certification of issue by the Fourth District Court of Appeal.

POINT IV

Respondent agrees the decision of the District Court of Appeal affects the performance of the Defendants, Respondents' duties.

Respectfully submitted,

Robert Jackson, Esq.

Robert Jackson, P.A. 2165 15th Avenue Vero Beach, FL 32960

305/567-4355

Florida Bar No. 38960 Attorney for Respondent, David C. Nolte as Property Appraiser for Indian River

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Respondent's, David C. Nolte's, Jurisdictional Brief, has been served this 21st day of January, 1987, by U. S. Mail, on Michael O'Haire, 3111 Cardinal Drive, Vero Beach, FL 32963, attorney for Plaintiffs, Petitioners; Miles B. Mank, II, P.A., P. O. Box 908, Vero Beach, FL 32961-0908, attorney for Defendant, Respondent, Gene E. Morris; and J. Terrell Williams, Esq., Assistant Attorney General, The Capitol, Room 1104, Tallahassee, FL 32301, Attorney for Defendant, Respondent, Randy Miller, Department of Revenue.

Robert Jackson