FILED

SID J. WHITE

MAR 28 1995

CLERK, SUPREME COURT
By Chief Deputy Clerk

IN THE SUPREME COURT
STATE OF FLORIDA

CASE NO. 84,743

CANAVERAL PORT AUTHORITY,

Appellant,

v.

DEPARTMENT OF REVENUE, et al.,

Appellees.

ON REVIEW FROM
THE DISTRICT COURT OF APPEAL
FIFTH DISTRICT

AMICUS CURIAE BRIEF IN SUPPORT OF APPELLANT

Jon M. Wilson
Florida Bar No. 139892
Mark C. Extein
Florida Bar No. 0471917
LiLi C. Metcalf
Florida Bar No. 0861812
FOLEY & LARDNER
111 N. Orange Avenue
Suite 1800
Orlando, Florida 32801
(407) 423-7656

Attorneys for Amicus Curiae
the Greater Orlando Aviation
Authority

TABLE OF CONTENTS

TABLE OF CONTENTS i

TABLE OF CITATIONS ii

AMICUS CURIAE 1

STATEMENT OF THE CASE AND THE FACTS 3

SUMMARY OF THE ARGUMENT 4

ARGUMENT 7

A. THE COURT BELOW DID NOT APPLY THE PROPER TEST FOR DETERMINING WHETHER AN INDEPENDENT SPECIAL DISTRICT IS A POLITICAL SUBDIVISION OF THE STATE 7

B. THE TRIAL COURT IN THIS CASE APPLIED THE CORRECT TEST 11

C. EVEN UNDER THE TEST APPLIED BY THE FIFTH DISTRICT, THE PORT SHOULD HAVE BEEN FOUND IMMUNE 13

D. AS AN INDEPENDENT SPECIAL DISTRICT CREATED BY THE STATE TO IMPLEMENT STATE GOALS, THE PORT SHARES IN THE STATE'S IMMUNITY FROM TAXATION 14

CONCLUSION 17

CERTIFICATE OF SERVICE 18

TABLE OF CITATIONS

Aerovias Interamericanas De Panama v. Board of County Commissioners of Dade County, 197 F. Supp. 230 (S.D. Fla. 1961), reversed, 307 F.2d 802 (5th Cir. 1962), cert. denied, 371 U.S. 961 (1963) 7

Andrews v. Pal-Mar Water Control District, 388 So. 2d 4 (Fla. 4th DCA 1980), review denied, 392 So. 2d 1371 (Fla. 1980) 11

Broward County Port Authority v. Arundel, 206 F.2d 220 (Fla. 5th Cir. 1953) 7-11

Commissioners of Duval County v. City of Jacksonville, 36 Fla. 196, 18 So. 339 (1895) 7

Dickinson v. City of Tallahassee, 325 So. 2d 1 (Fla. 1975) 15

Florida Department of Revenue v. Canaveral Port Authority, 642 So. 2d 1097 (Fla. 5th DCA 1994) 3, 4, 5, 9

Hillsborough County Aviation Authority v. Walden, 210 So. 2d 193 (Fla. 1968) 7

Keggin v. Hillsborough County, 71 Fla. 356, 71 So. 372 (1916) 7

Petchem, Inc. v. Federal Maritime Commission, 853 F.2d 958 (D.C. Cir. 1988) 12

Sarasota-Manatee Airport Authority v. Mikos, 605 So. 2d 132 (Fla. 2d DCA 1992), review denied, 617 So. 2d 320 (Fla. 1993) 4, 10, 11

State of Florida Department of Revenue v. Port of Palm Beach District, Case No. 93-3053 (Fla. 4th DCA February 23, 1995) 8

State v. Alford, 107 So. 2d 27 (Fla. 1958) 15

Water Control District of South Brevard v. Davidson, 638 So. 2d 521 (Fla. 5th DCA), review denied, 648 So. 2d 722 (Fla. 1994) 8

FLORIDA STATUTES:

§ 311.09(1) 14

§ 311.09(3) 14

§ 311.09(3) and (4) 14

§ 311.09(4) 14

§ 189.403(3) 1

§ 196.199 2

§ 315.11 2

§ 332.001 2

§ 189.4035 1

§ 189.412(3) 1

OTHER:

Chapter 57-1658, Special Acts of Florida, 1957 1

Op. Att'y Gen. Fla. 61-153 (1961) 12

AMICUS CURIAE

The *amicus curiae*, the Greater Orlando Aviation Authority ("GOAA"), is a public and governmental body created by the Florida Legislature pursuant to Chapter 57-1658, Special Acts of Florida 1957, as amended (the "Enabling Act"). Pursuant to an Operation and Use Agreement between GOAA and the City of Orlando, Florida, dated September 27, 1976, as amended, GOAA has the exclusive right and jurisdiction to occupy, operate and control what are now known as Orlando International Airport ("OIA") and Orlando Executive Airport for a term of fifty (50) years, expiring September 30, 2026. Like Appellant, GOAA is an independent special district within the definition contained in Section 189.403(3), Florida Statutes, and is listed as such in the Official List of Special Districts compiled and maintained by the Special District Information Program of the Department of Community Affairs pursuant to Sections 189.4035 and 189.412(3), Florida Statutes.

OIA is a significant part of the statewide, as well as national, air transportation system. It serves a region comprising eight entire counties (Orange, Osceola, Seminole, Volusia, Lake, Sumter, Indian River and Brevard) and significant portions of six additional counties (Flagler, Putnam, Marion, Polk, Highlands and Okeechobee). In 1994, OIA handled approximately 11 million enplaning passengers. Just as Appellant is subject to a scheme of state legislation pertaining to deep water international seaports, GOAA is subject to a scheme of state legislation pertaining to

airports throughout the state.[1] Like Appellant, GOAA takes the position that it is a political subdivision of the State, and, as such, is immune from ad valorem taxation.

The Court's resolution of the immunity issue raised in this case will have important consequences for independent special districts throughout the State. A decision upholding the Fifth District's opinion on this issue, if extended to mean that GOAA is also not immune from ad valorem taxation, would have a significant and detrimental impact on the financial position of GOAA and the services and facilities it is able to provide to the traveling public, particularly in light of the apparent judicial trend toward restricting the availability of the governmental purpose exemption set forth in Section 196.199, Florida Statutes.[2]

The *amicus curiae* will limit its argument to the issue of the immunity of Appellant. Appellant also contends that it is exempt from ad valorem taxation pursuant to Section 315.11, Florida Statutes, which expressly grants an exemption to "port facilities." Since GOAA is not subject to Chapter 315, we do not believe it would be useful to participate in that portion of the case.

---

[1]Section 332.001, Florida Statutes, provides that "[i]t shall be the duty, function, and responsibility of the Department of Transportation to plan airport systems in this state."

[2]GOAA is involved in litigation pending in the Ninth Circuit concerning the assessment of ad valorem taxes on real and personal property used in connection with a hotel which opened to the public in 1992 within the terminal building at OIA. In those cases, GOAA claims both immunity and exemption from ad valorem taxation.

STATEMENT OF THE CASE AND THE FACTS

The amicus *curiae* adopts the Statement of the Case and the Facts set forth by Appellant in its initial brief. Hereinafter, the Canaveral Port Authority shall sometimes be referred to as the "Port," and Appellees shall sometimes be referred to as the "Taxing Authorities." References to the record shall be given as "R." followed by the page number corresponding to the Clerk's Index, along with the title of the item referenced (e.g., R. 311, Final Judgment). The decision of the Fifth District Court of Appeal in this case, Florida Department of Revenue v. Canaveral Port Authority, now published at 642 So. 2d 1097 (Fla. 5th DCA 1994), will be cited as "5th DCA Opinion" followed by the published page number (e.g., 5th DCA Opinion, 1097.).

SUMMARY OF THE ARGUMENT

As the Court of Appeal noted in this case, it is well-settled that political subdivisions of the State are immune from ad valoremtaxation, as are counties and the State itself, as a matter of "'inherent sovereign immunity' from taxation, which 'is not dependent upon statutory or constitutional provisions but rests upon broad grounds of fundamentals in government.'" 5th DCA Opinion, 1099 (citations omitted). As the Fifth District further acknowledged, it is also generally accepted that the State has "political subdivisions" other than counties. Id. at 1101. The central issue before this Court is how to determine which governmental entities constitute "political subdivisions" of the State for purposes of immunity from ad valoremtaxation. The Fifth District understood that this was the "threshold issue," Id. at 1099, but failed to decide this threshold issue correctly.

In Sarasota-Manatee Airport Authority v. Mikos, 605 So. 2d 132 (Fla. 2d DCA 1992), review denied, 617 So. 2d 320 (Fla. 1993), the Second District Court of Appeal held that the Sarasota-Manatee Airport Authority, an independent special district, was a political subdivision of the State immune from taxation, finding that it was more like a county, whose property is immune from taxation, than it was like a municipality, whose property is exempt from taxation only so long as it is used for a governmental or public purpose. The Circuit Court in the instant case expanded on that concept and applied a logical, workable test to determine whether Appellant is a "political subdivision" of the State

entitled to immunity from taxation, emphasizing that "[i]ndependent special districts, such as the . . . [Port] are creatures of the Florida legislature" and that the "service area of the . . . [Port] is far too wide to be considered merely in the nature of a municipality."

On appeal, however, the Fifth District applied its own test, indicating that "the question whether an authority is a political subdivision of the state depends on whether the entity claiming immunity acts as a branch of general administration of the policy of the state." 5th DCA Opinion, 1100. This test is not supported either by logic or by precedent.

Moreover, even if the test developed by the Fifth District is assumed to be valid, the appellate court did not properly apply its own test to the facts of this case. The State Legislature has enacted a statutory scheme for seaports as part of an overall State transportation policy under the jurisdiction of the Department of Transportation. The Port is one of twelve ports designated by the Legislature as deep water international seaports. It plays an integral role in State plans for a statewide intermodal transportation system and for the development of Florida's economy through trade and tourism. Certainly the Port is as much a "branch of general administration of the policy of the state" as, for example, local school boards, which have long been held to be "political subdivisions" of the State but which constitute independent policy-making units and, like the Port, are autonomous

with respect to matters which are not expressly regulated by the State.

Finally, this Court should recognize that the fundamental purpose underlying the immunity doctrine requires the conclusion that the Port, as an independent special district created by the State Legislature and implementing State goals, shares in the State's immunity from ad valorem taxation. A local taxing authority should not tax, for the benefit of residents of a particular county or municipality, property of an independent special district created by the State to carry out State goals for the benefit of a large region of the State or the State as a whole.

ARGUMENT

A. THE COURT BELOW DID NOT APPLY THE PROPER TEST FOR DETERMINING WHETHER AN INDEPENDENT SPECIAL DISTRICT IS A POLITICAL SUBDIVISION OF THE STATE

The Fifth District Court of Appeal held that "[w]hat makes an entity a political subdivision of the State entitled to immunity from taxation is its role as a branch of the general administration of the policy of the State." This test was taken from a 1953 decision of the federal Fifth Circuit Court of Appeals in Broward County Port Authority v. Arundel, 206 F.2d 220 (Fla. 5th Cir. 1953). The Florida Supreme Court cases cited by the Fifth District and the Fifth Circuit, however, do not support this test.[3]

[3]Commissioners of Duval County v. City of Jacksonville, 36 Fla. 196, 18 So. 339 (1895), states in dicta that the powers and functions of a county are "in fact but a branch of the general administration of [the general policy of the state]." 18 So. 339, 343. That case, however, concerned the allocation of certain tax revenues between a county and city and had nothing at all to do with immunity or the determination of what types of governmental entities, other than counties, constitute political subdivisions of the State. Similarly, Keggin v. Hillsborough County, 71 Fla. 356, 71 So. 372 (1916), a tort liability case cited by the Fifth Circuit in Broward County Port Authority v. Arundel, speaks of a county as a political subdivision of the State through which State powers are sometimes exercised, but says nothing about what types of governmental entities other than counties might constitute "political subdivisions" of the State. Although the Court in Hillsborough County Aviation Authority v. Walden, 210 So. 2d 193 (Fla. 1968), indicated that the Hillsborough County Aviation Authority is not a political subdivision immune from property taxes, that case was decided under the 1885 Constitution, which, unlike the 1968 Constitution, did not recognize special districts as separate local government entities, and before the enactment of the statute which created independent special districts. Furthermore, the Walden case did not discuss the test now applied by the Fifth District but merely cited Broward County Port Authority v. Arundel and Aerovias Interamericanas De Panama v. Board of County Commissioners of Dade County, 197 F. Supp. 230 (S.D. Fla. 1961), reversed, 307 F.2d 802 (5th Cir. 1962), cert. denied, 371 U.S. 961 (1963), in support of its holding. The Court

Moreover, the rationale set forth in Broward County Port Authority v. Arundel for the test applied by the Fifth District in this case is dated and flawed. First, the federal court in Broward County Port Authority v. Arundel suggests that a port authority is not immune because of its "corporate nature" and because it carries out a "proprietary function." This argument fails to recognize that a great bulk of what the State itself does is "proprietary" in nature as well, yet the State is unquestionably immune from taxation. Indeed, the proprietary function which the Port carries out is a proprietary function which might otherwise be performed by the State but which has been delegated by the State to the Port. The ancillary argument that a port authority is not immune because it conducts business of a "restricted nature" fails for the same reason. State agencies and departments (e.g., the Department of Environmental Protection), by their very definition, are created to conduct business of a "restricted nature," yet it is well settled that such State agencies and departments are immune from ad valorem

---

below also failed to reconcile, or even to mention, the fact that it had as recently as 1994 held that the Water Control District of South Brevard (now called the Melbourne-Tillman Water Control District), a dependent special district, was a "political subdivision of the State of Florida." Water Control District of South Brevard v. Davidson, 638 So.2d 521 (Fla. 5th DCA), review denied, 648 So. 2d 722 (Fla. 1994). The Fourth District Court of Appeal relied upon the decision of the Fifth District in the instant case in reversing the trial court's decision that the Port of Palm Beach District is immune from taxation, State of Florida Department of Revenue v. Port of Palm Beach District, Case No. 93-3053 (Fla. 4th DCA February 23, 1995), but did not cite any other precedent or provide any additional analysis.

taxation as "local arms of State government." 5th DCA Opinion, 1101.

If, as the federal Fifth Circuit, and now the Florida Fifth District Court of Appeal maintain, a county is immune from taxation because it is a "branch of the general administration of the policy of the state," a port authority created by the Florida Legislature to operate a deep water seaport pursuant to a statutory scheme for seaports as part of the State's overall transportation policy should also be immune. A county arguably enjoys more autonomy from State oversight than does a port authority which is created by the State Legislature. The Court would be hard-pressed to find a County Commissioner who holds himself out as an agent of the State. Moreover, an authority such as the Port in this case operates in the interest of the State as a whole while a county, by its nature, is concerned with a more local interest.

In addition, the Fifth Circuit's implication in Broward County v. Arundel, adopted by the Fifth District in this case, that the Port should not be given a status more favorable than that enjoyed by a municipality, while appealing at first blush, is simply not compelling. The proper concern, consistent with the principle underlying the doctrine of immunity from taxation, is that a local unit of government should not be permitted to tax a unit of government created by the State to implement State goals for the benefit of a larger region of the State or the State as a whole, regardless of whether the activities of the State-created entity are considered part of the "general administration of the

policy of the State." Just as a county cannot tax the State and the State cannot tax the federal government, a county should not be able to tax a regional port authority created by the State to implement State goals. The federal court did not need to consider this principle in Broward Countv v. Arundel because the port authority in that case was seeking immunity not from taxation but from the requirement to pay interest on its obligations. The Fifth District Court of Appeal erred in applying the rationale of Broward County v. Arundel to a case concerning intergovernmental taxation.

The Fifth District's attempt to distinguish this case from Sarasota-Manatee Airport Authority v. Mikos, supra, is not persuasive. Instead of acknowledging that its opinion contradicts Sarasota-Manatee, the appellate court in this case asserts that the Sarasota-Manatee Airport Authority is immune from taxation merely because the words "political subdivision" appear in its enabling act.[4] This is a classic example of form over substance. A matter as important as a governmental body's immunity from ad valorem taxation should not turn on "magic words," particularly when it is possible to determine from the nature and function of the entity whether it is, in fact, a political subdivision of the State. If the Fifth District's distinction is adopted by this Court, there will be a torrent of governmental bodies requesting the Legislature to amend their respective enabling acts in order to have themselves declared a "political subdivision of the State."

---

[4]Although the Sarasota-Manatee Airport Authority was created in 1953, it was not until 1977 that its enabling act was amended to denominate it as a "political subdivision" of the State.

B. THE TRIAL COURT IN THIS CASE APPLIED THE CORRECT TEST

In Sarasota-Manatee, the Second District Court of Appeal, recognizing the long-standing rule that counties and political subdivisions of the State are immune from ad valorem taxation while cities are not, extrapolated from this that a governmental entity which is neither a county nor a city but is more like a county than like a city must be a political subdivision immune from ad valorem taxation. The trial court in the instant case applied that test,[5] and refined it in the process, arriving at a well-reasoned, common-sense conclusion.

While acknowledging that the Port has "broad general powers . . . directed and authorized to be exercised to the ultimate end of the development, maintenance and operation of a port, a business of a restricted nature," Broward County Port Author&y v. Arundel, supra at 223, the trial court in this case correctly determined that the Port's service area is too wide for the Port to be deemed merely "in the nature of a municipality." Rather, it concluded that the Port's broad-based activities entitled it, like a county, to immunity from taxation as a political subdivision of the State. The trial court noted:

> Although the Canaveral Port District is established with boundaries only within Brevard County, Florida, the Canaveral Port

[5]The trial court also relied upon the decision by the Fourth District Court of Appeal in Andrews v. Pal-Mar Water Control District, 388 So.2d 4 (Fla. 4th DCA 1980), review denied, 392 So.2d 1371 (Fla. 1980), holding that the water control district was a political subdivision of the State and therefore immune from ad valorem taxation.

> Authority serves and economically benefits more than the immediate area of Brevard County in which it is situated. The port at issue is the only port in east central Florida. The port's economic impact extends throughout the Central Florida region. The port exported 90 per cent of all the citrus exported internationally out of Florida in this last citrus season and is essential for the movement of other physical goods in and out of the central Florida area as well. The cruise industry located at the port generates economic activity in excess of two hundred million dollars for the Central Florida region. The port serves as Central Florida's international gateway to international commerce . . . .

(R. 321, Final Judgment.)

The federal D.C. Circuit's finding that the Port was an agency of the State of Florida, Petchem, Inc, v. Federal Maritime Commission, 853 F.2d 958, 959 (D.C. Cir. 1988), and the Attorney General of Florida's opinion that a port should be deemed a state agency when it serves the state, a county agency when it primarily serves the county, and a municipal agency when it primarily serves a municipality, Op. Att'y Gen. Fla. 61-153 (1961), also appropriately influenced the trial court in this case. These authorities were ignored by the appellate court.

Most importantly, the trial court's decision in this case, and the mode of analysis employed in reaching that decision, is consistent with the fundamental rationale for the immunity doctrine: a State-created entity acting on a regional basis in the implementation of State policies should not be subject to taxation by a governmental entity which is more local in nature.

C. EVEN UNDER THE TEST APPLIED BY THE FIFTH DISTRICT, THE PORT SHOULD HAVE BEEN FOUND IMMUNE

Even if this Court agrees with the Fifth District that the proper test for immunity is whether or not the entity seeking immunity "acts as a branch of general administration of the policy of the state," the Court should find that the Fifth District applied that test incorrectly to the facts of this case. The Port plays an important role in carrying out State policy.

It is the policy of the State to promote the development of its ports in order to bolster the economy of the State through increased trade and tourism. The Port is one of twelve ports designated by the Legislature as deep water international seaports. As such, it plays an integral role in State plans for an intermodal transportation system and for the development of Florida's economy through trade and tourism.

The State could have chosen to operate the port itself but, instead, chose to form the Canaveral Port Authority. The creation of this authority has not meant, however, a dilution of the State's interest in the policy of promoting the Port's development. To the contrary, the State Legislature has created the Florida Seaport Transportation and Economic Development Council within the Department of Transportation and named the port director for the Port (or his designee), along with the port directors (or their respective designees) for the eleven (11) other designated seaports, as members of this Council. The Secretary of the Department of Transportation (or his designee), the Secretary of

the Department of Commerce (or his designee) and the Secretary of the Department of Community Affairs (or his designee) serve as ex officio members of the Council. § 311.09(1), Fla. Stat. The Council has considerable power and responsibilities. It is charged with the task of preparing a S-year Florida Seaport Mission Plan "for the purpose of enhancing international trade, promoting cargo flow, increasing cruise passenger movements, increasing port revenues, and providing economic benefits to the state." § 311.09(3), Fla. Stat. The Council also is required to adopt rules for evaluating projects for funding from the Florida Seaport Transportation and Economic Development Trust Fund, and to review and approve or disapprove specific projects for such funding. § 311.09(3) and (4), Fla. Stat. The statute directs the Council to measure the economic benefit of proposed projects in terms of the "potential for the proposed project to increase cargo flow, cruise passenger movement, international commerce, port revenues, and the number of jobs for the port's local community." § 311.09(4), Fla. Stat. The fact that the Port is represented on the Florida Seaport Transportation and Economic Development Council reflects the fact that the Port does, indeed, act "as a branch of general administration of the policy of the state."

D. AS AN INDEPENDENT SPECIAL DISTRICT CREATED BY THE STATE TO IMPLEMENT STATE GOALS, THE PORT SHARES IN THE STATE'S IMMUNITY FROM TAXATION

Although the court below lost sight of the purpose behind the doctrine of immunity from taxation, it correctly noted that the immunity from taxation enjoyed by the State and its

political subdivisions is inherent and "rests upon broad grounds of fundamentals in government." 5th DCA Opinion, 1099. The immunity doctrine flows directly from, and is essential to, our system of State government which recognizes that the State and local governmental entities enjoy concurrent sovereignty but that the sovereignty of the State is superior to that of the local governmental entities. This Court has recognized this fundamental principle. In Dickinson v. City of Tallahassee, 325 So. 2d 1, 4 (Fla. 1975), holding that the State was exempt from municipal taxation, the Court stated that "[t]he question of 'immunity' is more than merely a facial exercise in constitutional and statutory construction. There are compelling policy reasons for the doctrine in terms of fiscal management and constitutional harmonization." The Court in Dickinson rejected the proposition that the State would readily permit "revenue to be taken from all of its citizens for the benefit of some of its municipal governments." So, here, we ask the Court to prevent the local taxation of the Port because the Port was created by the State Legislature to undertake regional and statewide responsibilities.[6]

---

[6]See also State v Alford, 107 So.2d 27, 30 (Fla. 1958). Alford involved the exemption from taxation of lands held by the State Game and Freshwater Fish Commission. The Court rejected the contention that the exemption of such land from taxation placed an unfair burden on the remaining taxpayers of the county. As the Court explained:

> Undoubtedly, in those counties and cities where state buildings, universities, churches and similar tax exempt properties are located, there is a heavier tax burden on the remaining property but this has never been recognized as a valid reason for subjecting such properties

As an independent special district created by the State to implement State goals, for the benefit of a broad region of the State and the State as a whole, the Port shares in the sovereignty of the State. The broad geographic impact of the Port's activities reflects the fact that it is implementing regional and statewide rather than merely local goals. While a municipal corporation, like a business corporation, is created by local citizens in accordance with State law, the Port, like a county, has been created by the State Legislature itself to implement State goals. It is for this reason that the Port partakes of the State's sovereign immunity from taxation by local taxing authorities.

The Court below failed to articulate any basis for limiting immunity from taxation to State-created entities which are engaged in the "general administration of the policy of the State." Where, as here, the Port has been created by the Legislature to undertake regional and Statewide responsibilities, it should not be subject to local taxation.

---

to taxation. The fact that such political entities continue to clamor for the establishment of such tax exempt institutions within their boundaries effectively destroys the argument that they are detrimental to the welfare of the communities.

CONCLUSION

For the reasons stated above, the Fifth District Court of Appeal erred in holding that an independent special district is a political subdivision of the State entitled to immunity from ad valorem taxation only if it "acts as a branch of general administration of the policy of the state." The Fifth District also erred in holding that, under this test, the Port is not immune. This Court should heed the "broad grounds of fundamentals in government" which farm the foundation for the immunity doctrine and, in doing so, should find that the Port is immune from ad valorem taxation. The decision of the Fifth District Court of Appeal should be reversed.

Respectfully submitted,

Jon M. Wilson
Florida Bar No. 139892
Mark C. Extein
Florida Bar No. 0471917
LiLi C. Metcalf
Florida Bar No. 0861812
FOLEY & LARDNER
111 N. Orange Avenue
Suite 1800
Orlando, Florida 32801
(407) 423-7656

Attorneys for Amicus Curiae the Greater Orlando Aviation Authority

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by U.S. Mail to the persons named below, **this** 28th day of March, 1995.

Jon M. Wilson
Florida Bar No. 139892
Mark C. Extein
Florida Bar No. 0471917
LiLi C. Metcalf
Florida Bar No. 0861812
FOLEY **& LARDNER**
111 N. Orange Avenue
Suite 1800
Orlando, Florida 32801
(407) 423-7656

Harold T. Bistline, Esquire
Patricia K. Olney, Esquire
Stromire, Bistline, Miniclier & McDermott
1970 Michigan Avenue
Building E
Cocoa, FL 32922
Attorneys for Canaveral Port Authority

Joseph C. Mellichamp, III, Esquire
Office of the Attorney General
The Capitol, Tax Section
Tallahassee, FL 32399-1050
Attorney for Florida Department of Revenue

Joe Teague Caruso, Esquire
Caruso & Seropian, P.A.
Post Office Box 541271
Merritt Island, FL 32954-1271
Attorney for Jim Ford, Brevard County Property Appraiser and Rod Northcutt, Brevard County Tax Collector

Charles D. Bailey, Jr., Esquire
Williams, Parker, Harrison, **Dietz** & **Getzen**
1550 Ringling Boulevard
Sarasota, FL 34236
Attorney for Sarasota-Manatee Airport Authority

Benjamin K. Phipps, Esquire
Adorno & Zeder
Post Office Box 1531
Tallahassee, FL
Attorney for Sarasota-Manatee Airport Authority

Robert K. Robinson, Esquire
John C. Dent, Jr., Esquire
Dent, Cook **&** Weber
330 S. Orange Avenue
Sarasota, FL 34236
Attorneys for Property Appraiser of Sarasota County

Richard A. Harrison, Esquire
Stewart C. Eggert, Esquire
Allen, Dell, Frank **&** Trinkle
101 E. Kennedy Boulevard
Suite 1240, The Barnett Plaza
Post Office Box 2111
Tampa, FL 33602
Attorneys for Hillsborough County Aviation Authority

Frank J. Griffith, Jr., Esquire
815 S. Washington Ave., Suite 201
Drawer **6310-G**
Titusville, FL 32782-6515

John J. **Copelan,** Jr., Esquire
Pamela M. Kane. Esquire
1850 Eller Drive, Suite 502
Fort Lauderdale, FL 33316
Attorneys for Broward County, Florida