

Supreme Court of Florida

NO. 85,434

PORT OF PALM BEACH DISTRICT,

Petitioner,

vs.

DEPARTMENT OF REVENUE, et al.,

Respondents.

[December 5, 1996]

WELLS, J.

We have for review State Department of Revenue v. Port of Palm Beach District, 650 So. 2d 700 (Fla. 4th DCA 1995), which expressly and directly conflicts with the opinion in Sarasota-Manatee Airport Authority v. Mikos, 605 So. 2d 132 (Fla. 2d DCA 1992), review denied, 617 So. 2d 320 (Fla. 1993). We have jurisdiction. Art. V, § 3(b)(3), Fla. Const. In accordance with our decision in Canaveral Port Authority v. Department of

Revenue, No. 84,743 (Fla. Dec. 5, 1996), we approve the decision of the Fourth District Court of Appeal.

Accordingly, we remand this case for further proceedings.

It is so ordered.

KOGAN, C.J., and GRIMES and HARDING, JJ., concur.
OVERTON, J., dissents with an opinion, in which SHAW and ANSTEAD, JJ., concur.

NOT FINAL UNTIL TIME EXPIRES TO FILE REHEARING MOTION AND, IF FILED, DETERMINED.

OVERTON, J., dissenting.

I dissent for the reasons expressed in my dissent in
Canaveral Port Authority v. Department of Revenue, No. 84,743
(Fla. Dec. 5, 1996).

SHAW and ANSTEAD, JJ., concur.

Application for Review of the Decision of the District Court of
Appeal - Direct Conflict of Decisions

Fourth District - Case No. 93-3053

(Palm Beach County)

Robert B. Cook of Robert B. Cook, P.A., North Palm Beach,
Florida; and Steven M. Katzman and Bridget A. Berry of Greenberg,
Traurig, Hoffman, Lipoff, Rosen & Quentel, P.A., West Palm Beach,
Florida,

for Petitioner

Robert A. Butterworth, Attorney General and Lee R. Rohe,
Assistant Attorney General, Tallahassee, Florida; Jay R. Jacknin
and Eric Ash of Christiansen, Jacknin & Tuthill, West Palm Beach,
Florida; and Gaylord A. Wood, Jr. of Wood & Stuart, P.A., Fort
Lauderdale, Florida,

for Respondents

H. Michael Madsen and Kimberly L. King of Messer, Vickers,
Caparello, Madsen, Goldman & Metz, P.A., Tallahassee, Florida,

for St. Lucie County Port and Airport Authority,
Amicus Curiae

Larry E. Levy and Loren E. Levy of the Levy Law Firm,
Tallahassee, Florida,

for John R. Jones, Escambia County Property Appraiser
and James Page, Nassau County Property Appraiser,
Amici Curiae