IN THE SUPREME COURT
OF THE STATE OF FLORIDA

Case No.: 86,210

LIZZIE MAE HARRIS, WANDA M. TOWNSEND and ELLIS TOWNSEND, Appellants, vs. DALE WILSON, JAMES JETT, LARRY LANCASTER, PATRICK McGOVERN and GEORGE BUSH, as constituting the Board of Clay County Commissioners; CLAY COUNTY, a Political Subdivision of the State of Florida, Appellees.	1st DCA No.: 93-3445 Fourth Judicial Circuit Case No.: 92-2585-CA Case No.: 93-0409-CA

APPELLANT'S REPLY BRIEF

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ARGUMENT

I. THE REALIGNMENT OF POWERS BETWEEN LOCAL GOVERNMENTS AND THE LEGISLATURE DID NOT REDUCE THE RIGHTS OF CITIZENS

The broad home rule powers of local governments have been cited repeatedly in this and other recent assessment cases, with extensive historical narratives regarding the legal framework of local government in Florida. The homeowners do not dispute that the balance of power between local government and the Legislature has shifted.

This case, however, involves the power of a local government over its citizens and their property. That balance of power has not changed. The Legislature never had unlimited power over the citizens and their property, thus it could not transfer such unlimited power to local governments. The rights of the citizens, and their property rights, are guaranteed by the Constitution, and those rights have not been diminished. Indeed, recent amendments to the Constitution have increased citizens' protection against unlimited taxation, not reduced that protection.

This Court in Atlantic Coast Line R. Co v. City of Gainesville, 83 Fla. 275, 91 So. 118 (Fla. 1922) considered the impact of the increased powers of a local government on the validity of an assessment. The City of Gainesville contended that new powers granted it by the Legislature enabled it to assess the railroad's right of way through the middle of the street as abutting property, "[i]n other words, to declare a thing to be so that is not so." 91 So. at 120. After considerable discussion, id. 120-121, the Court concluded that the Legislature could not grant

to the City power it does not have. Specifically, if the property assessed is not actually abutting land (in which case benefit from paving can be presumed), then the assessment must be based on proof of actual benefit. The increased powers in the City's new charter did not authorize an assessment which could not be sustained based on a traditional analysis of benefits.

Just as the new powers of local governments do not change the supremacy of the Florida Constitution[1], they do not change this Court's authoritative role in interpreting the Constitution.

II. THE PORT ORANGE CASE MUST BE CONSIDERED ALONG WITH THE SARASOTA CASE

The County's brief discusses extensively the case of Sarasota County vs. Sarasota Church of Christ, Inc., 20 Fla. L. Weekly S600 (Fla. December 21, 1995), and it was indeed quite a recent case, involving some similar issues and even some of the same attorneys in different capacities. However, this Court also decided State v. City of Port Orange, 650 So. 2d 1 (Fla. 1994), one year earlier. Sarasota did not overrule Port Orange, and the two must be considered together.

Only the most superficial reading of Port Orange could lead one to distinguish that case as involving a fee while Sarasota involves an assessment. The whole point of the Port Orange decision is that it does not matter what the local government calls a charge. This Court must determine what the charge really is.

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[1] "The Constitution is to be interpreted and effect given to it as a paramount law and is equally obligatory upon individual citizens and all departments of government." City of Jacksonville v. Continental Can Co., 113 Fla. 168, 151 So. 488 (1933)

> It is our view that the power of a municipality to tax should not be broadened by semantics which would be the effect of labeling what the City is here collecting a fee rather than a tax. 650 So. 2d at 3.

In Port Orange this Court did not defer to a local government's findings, nor to its experts, nor to its "Trip Generation Manual" id. at 2, nor to other statistical justifications for the Traffic Utility Fee. This Court looked at the actual effect of the City's actions, and at the evident purpose of those actions, and it determined that the so-called fee was an invalid tax.

Taking that realistic approach to this case, the Court would see that the assessment requires equal payment from unequal users of the service, with no effort to determine the differences in usage of various households, that it is completely open-ended, requiring payments each year, with no value added to the property as a result, that the payments are commingled with other revenues in a large Enterprise Fund, and that, having secured the homeowners as a source of revenue, the County is quite casual about collecting tipping fees from other users in the County, so that if a vehicle has Clay County tags and if its driver can name a street in the unincorporated area, no tipping fee is charged.[2]

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[2] See answer to Interrogatory number 22. R-402, App. tab 5, which says, in pertinent part:

> . . . Pursuant to Solid Waste Division policy, if the vehicle in which the solid waste is carried to the Landfill bears a Clay County tag an inquiry concerning the source (by street name) of the solid waste is made (if the source is within the unincorporated area of the County, no tipping fee is charged, as explained

In Port Orange, this Court noted that residents had no choice about using the service, and thus could not reduce or eliminate their payments. In this case, the residents likewise have no opportunity to reduce their assessment by decreasing their use of the service, and therefore, they have no incentive to decrease their use. However, this is contrary to state and federal policy, which requires efforts to reduce landfill use, and which recommends that payment be structured to achieve that.[3] Unlike Sarasota, where the local government action was taken in pursuit of state and federal policy, here it violates those policies.

Sarasota clearly enunciated an arbitrariness standard for judging both prongs of the test for special assessments. That standard, if applied in the realistic manner in which the Court

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> hereinabove.) If the vehicle does not bear a Clay County tag, or if the Solid Waste Division employee in his or her judgment deems it otherwise appropriate, the individual can be required to establish proof of residency by way of a drivers license, a voters registration car, or an electric bill or other document showing a Clay County address. . . .

Even in the rare case when the driver is required to establish his or her residency, that certainly does not establish the origin of the solid waste brought to the landfill, which could be from commercial or unimproved property, or from outside the County. Thus the homeowners are required to subsidize solid waste disposal for owners of non-residential property.

The County has a large percentage of undeveloped land and while that land may generate less solid waste per acre than developed land, it still does generate some solid waste. However, the owners are not assessed under the Ordinance. Under the quoted policy, it would be very easy for owners of such property to avoid a tipping fee.

[3] These policies are quoted in the initial Brief at pp. 39-41.

scrutinized the actions of the City of Port Orange, would yield a similar result in this case. Clay County's determinations regarding this assessment have in fact been arbitrary, and should be invalidated under that standard.

It is arbitrary to charge equal amounts when it is known that people use the service in unequal amounts, and when the actual amounts are known, because they are measured at the landfill. (Answer to Interrogatory 22, R 402, App. tab 5.) It is arbitrary to define certain residences out of the assessment, because they had container services as of a certain date. (Ordinance Section 1.01, definition of "Residential Property," R-125, App. tab 3) It is arbitrary to predetermine the amount of the assessment, and to formulate the budget by working backward from that figure. (R-447-449, App. tab 7; Initial Brief, pp. 29-30.) It is arbitrary to claim, in affidavits (R-116, R-183, App. tab 3), that the assessment is the actual cost of providing that service, and then, when the assessment raises more money than anticipated, to put that money in a contingency line rather than to reduce the assessment. (R-450-452, App. tab 7; Initial Brief 30-31.) It is arbitrary to burden some users with perpetual support of the landfill, and leave others to choose, whenever they wish, to use it or not.

III. THE ASSESSMENT DOES NOT PROVIDE ANY BENEFIT TO THE RESIDENTS

The assessment funds a service, and relieves residents from paying a tipping fee if they can use that service. However, that is not necessarily a benefit. It subjects the residents to a monopoly, whereas owners of non-assessed property can choose

between various providers of that service, and can benefit from competition between those providers to obtain better rates.

A privately-owned landfill is proposed across the Georgia border, in easy trucking distance of Clay and neighboring counties.[4] The new landfill will be cheaper to use, and thus officials of neighboring Florida counties fear that it will draw business away from them. (See Exhibit 1). In Clay County, the commercial property owners, the undeveloped property owners and perhaps the residents of incorporated areas could choose haulers who use the new landfill, and could benefit from the lower rates. The assessed homeowners cannot make this choice--they must pay the assessment, or lose their homes.

This very recent development was anticipated in the homeowners' argument at the Court of Appeal. Judge Booth, in her dissent, noted:

> Owners of residential property in the unincorporated area of the county are required to pay the fixed assessment to maintain the landfill; however, the landfill so maintained continues to be available to all other county residents and commercial users, who can use the landfill at will by payment of a 'tipping fee' . . . 656 So. 2d at 518, App. tab 11, p. 18.

Thus residents are required to use the monopolistic service and pay

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[4] In C & A Carbone, Inc. v. Town of Clarkstown, New York, ___ U.S. ___, 114 S. Ct. 1677, 128 L. Ed. 2d. 399 (May 16, 1994) the U.S. Supreme Court recognized the existence of interstate competition among waste disposal facilities, and decided that a flow-control ordinance, which requires that solid waste be directed to a particular landfill, is invalid as a violation of the dormant Commerce Clause.

whatever the County determines to be their share, while their money helps to maintain availability of the landfill for other users, who can make a free-market decision which landfill to use.

Because the residents are no longer paying a per ton fee, and because the County can manipulate its estimates of how many tons the residents actually generate, the County is free to lower the tipping fee to attract other users, and to require the homeowners to pay a higher assessment to subsidize the operation.

The comparative disadvantage to the homeowners clearly shows that the assessment imposes a detriment, not a benefit, on them, and that the assessment is arbitrary.

IV. ASSESSMENTS FOR ONGOING SERVICES ARE A DEVICE FOR EVADING TAX LIMITATIONS

It is highly significant that the County states, at page 17 of its brief:

> Clearly, then, the potential liability of homestead property for the burden of legally imposed special assessments existed before the 1968 revision to the Florida Constitution and continues without constitutional change. While the 1968 Florida Constitution capped the millage on ad valorem taxes, the ability to impose special assessments on homestead property remained untouched.

In linking the two ideas, millage caps and assessments, the County reveals that the current wave of assessments for services is intended to evade tax limitations.

It is correct, as the County points out, that the homestead tax exemption, Art. VII, §6, Fla. Const., does not limit assessments by prohibiting assessments for services. However, that is because the special benefits language was sufficient to limit

assessments to capital improvements, until local governments persistently sought sources of revenue to evade the millage cap imposed in 1968. The County's list of cases, at pp. 21-22, contains more assessments for capital improvements than for services, but all of the cases involving services were after 1968.[5]

The framers of the 1968 constitution can hardly be faulted if they did not avert the increasing pressure on assessments by local governments trying to evade the millage limitations. Hindsight may indicate that there should have been some preventive narrowing of the assessments exception to the homestead exemption. However, the failure to narrow the homestead exemption does not mean that the framers intended to broaden it by adding a category of assessment which had never been validated against a homestead since the Constitution contained the language "assessments for special benefits."[6]

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[5] The two fire cases, Fire District No. 1 of Polk County v. Jenkins, 221 So. 2d 740 (Fla. 1969) and South Trail Fire Control District v. State, 273 So. 2d 380 (Fla. 1973) were to provide fire fighting services in a new area, and the published opinions do not reveal whether, or to what extent, the assessment proceeds paid for capital improvements necessary to provide the services. These were challenges by commercial landowners, which did not involve the homestead exemption.

[6] In State ex rel. Ginsberg v. Dreka, 135 Fla. 463, 185 So. 616 (1938) this Court permitted an assessment on homestead for the operating expenses of a hospital that had been built with assessment proceeds. However, that case was decided under the constitutional language "except special assessments for benefit." Since the language was changed to "assessments for special benefits" in 1938, no Florida Court permitted an assessment for ongoing services until after the 1968 revisions.

The County's argument would require the Court to accept that those who framed and voted for the 1968 constitution were determined to limit millage, yet intended to allow assessments, unlimited in amount or duration, which would create a lien on homestead property. That argument fails in terms of logic and in terms of politics. Clearly, the intent was to require local governments to limit their expenditures, not to permit them to find another unlimited source of revenue.

V. THERE IS NO STATUTORY AUTHORIZATION FOR THE USE OF SPECIAL ASSESSMENTS FOR SOLID WASTE SERVICES

The County claims that "specific legislative authority exists for counties to impose special assessments for garbage and trash disposal under section 125.01(1)(q), Florida Statutes." (Answer Brief, page 22.) That section contains no such authority.

Instead, it authorizes municipal service taxing or benefit units which may provide any of fifteen listed benefits plus "other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only."[7] The fifteen benefits range from those which are

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[7] 125.01(q) is set forth in full below:

> **125.01 Powers and duties.-**
> (q) Establish, and subsequently merge or abolish those created hereunder, municipal service taxing or benefit units for any part or all of the unincorporated area of the county, within which may be provided fire protection; law enforcement; beach erosion control; recreation service and facilities; water; alternative water supplies, including, but not limited to, reclaimed water and water from aquifer storage and recovery and desalination systems; streets; sidewalks; street lighting; garbage and trash collection and disposal;

traditionally funded by assessments, such as streets, sidewalks and drainage, which clearly provide a special benefit to adjacent property, to those such as indigent health care and mental health services, which even the County would probably concede do not provide special benefits, as this Court has held. State v. Halifax Hospital District, 159 So. 2d 231 (Fla. 1963) and crowder v. Phillips, 1 So. 2d 629 (Fla. 1941).

Using the County's logic, the same section would have authorized the Traffic Utility Fee in Port Orange, because it lists streets as one of the services or facilities, and service charges as one of the payment mechanisms.

In fact, the section lists many municipal services and capital improvements, and lists three funding mechanisms, each of which are appropriate for some, but not all, of those municipal projects. The fact that special assessments are listed as one of the possible

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waste and sewage collection and disposal; drainage; transportation; indigent health care services; mental health services; and other essential facilities and municipal services from funds derived from service charges, special assessments, or taxes within such unit only. Subject to the consent by ordinance of the governing body of the affected municipality given either annually or for a term of years, the boundaries of a municipal service taxing or benefit unit may include all or part of the boundaries of a municipality in addition to all or part of the unincorporated areas. If ad valorem taxes are levied to provide essential facilities and municipal services within the unit, the millage levied on any parcel of property for municipal purposes by all municipal service taxing units and the municipality may not exceed 10 mills. This paragraph authorizes all counties to levy additional taxes, within the limits fixed for municipal purposes, within such municipal service taxing units under the authority of the second sentence of s. 9(b), Art. VII of the State Constitution.

funding sources for this miscellaneous list does not provide authority for the use of special assessments for each item on the list.[8]

VI. THIS COURT'S PREVIOUS HOMESTEAD CASES ARE NOT MERELY APPORTIONMENT CASES

As anticipated (Initial Brief, p. 15, n. 11) the County and its amici argue that this Court's cases which invalidated assessments against the homestead were based on the fact that those invalid assessments were calculated on an ad valorem basis. The amici put a new twist to this argument by characterizing them as apportionment cases only, and hypothesizing that the benefit prong did not become an equal part of the test for a valid assessment until the 1968 constitution. Brief of Florida Association of Counties, et al. pp. 9-11.

This argument is refuted by reference to the Constitution, which has used the term "special benefits" in the description of the assessment exception to the homestead tax exemption since 1938. Art. VII § 6 (a), Fla. Const.

It is further refuted by the discussions of the actual nature of the benefit found in these cases, cited with relevant quotes on pages 14-18 of the Initial Brief. The special benefits test goes back even further in time, as shown by Atlantic Coast Line R. Co v. City of Gainesville, 83 Fla. 275, 91 So. 118 (Fla. 1922). In that case this Court said "The whole theory of special assessments for

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[8] Also, the section concerns only municipal services taxing or benefit units, which were not used in the Clay County assessment.

improvements is based upon the doctrine that the property against which the assessment is levied derives some special benefit from the local improvement" id. at 121. The Court quoted at great length from the treatise on Taxation by Assessment by Page & Jones, see Initial Brief, p. 20 n. 16. Thus, this Court's concept of special benefit is based on an increase in the value of property, caused by the improvement, which compensates for the cost of the assessment, so that the owner is "no poorer by reason of the entire transaction" id., 91 So. at 121.

Contrary to the contention that special benefit only became part of the theory of assessments in 1968, this Court was concerned with special benefit as early as 1922, and it carefully evaluated the special benefit in the assessment cases which involved the homestead exemption. City of Fort Lauderdale v. Carter, 71 So. 2d 260 (Fla. 1954); Crowder v. Phillips, 1 So. 2d 629 (Fla. 1941); Fisher v. Board of County Commissioners of Dade County, 84 So. 2d 572 (Fla. 1956); State v. Halifax Hospital District, 159 So. 2d 231 (Fla. 1963); St. Lucie County-Fort Pierce Fire P & C Dist. v. Hiaas, 141 So. 2d 744 (Fla. 1962); and Whisnant v. Stringfellow, 50 So. 2d 885 (Fla. 1951).

VII. THE COUNTY DOCUMENTS REVEAL AN ARBITRARY ASSESSMENT CALCULATION

In addition to the error in ruling the County documents inadmissible, each lower court decision contained an erroneous alternative holding (R-474, App. tab 9; pp. 13-14, App. tab 11,

656 so. 2d at 517), considering the documents and finding them insufficient to prevent summary judgment for the County.'

The County's answer brief, similarly, argues against the admissibility of the documents, but then considers them and argues that they are not relevant to the summary judgment because they "reveal at most a process--not an ultimate conclusion capable of factual dispute" Answer Brief, p. 31. However, a computational product is only as good as the process that led up to it.

In this case the process reveals that the calculations began, not with a known cost of providing the service to the assessed residents, but with a desired amount of assessment per month. The drafts and calculations never adjusted that bottom line, the $63.00 assessment for the nine-month term. Rather, they adjusted the other figures, the number of households, the percent of residential use, the contingency line, and so forth, which should have been definite, or at least ascertainable, quantities. Had the County tried to find out what those quantities were in fact, then the assessment might have come out to something other than $63.00 per month. It might have been less than $63.00 per month. However, that never happened, because the County did not try to find truthful values for those quantities. Instead, they manipulated

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[9] In addition, the trial court committed error in granting summary judgment while refusing the affidavit proffered at the hearing (T-52, App. tab 8), and in disregarding the request, in the Plaintiff's Response to Defendants' Motion for Summary Judgment, for more time to complete discovery, R-190-193 App. tab 4. Plaintiffs had presented enough material to raise disputed issues of material fact concerning the County's affidavits, and to require the postponement, if not the denial, of summary judgment, but this was disregarded by the trial Court.

those numbers, so that the calculations would result in the $63.00 per month figure. This type of local government conduct is arbitrary in the extreme.

VIII. THIS COURT SHOULD NOT GIVE **THE** DEFERENCE DUE TO LEGISLATIVE **FINDINGS TO CLAY COUNTY'S ASSESSMENT**

Courts have traditionally given deference to the legislative findings and determinations of representative bodies. This deference is based on faith in a democratic process, in which the decisions are made as a result of dialogue and compromise, so that many different interests were represented,

That faith is misplaced when local governments rely on **law** firms and consulting firms to formulate legislation which is then adopted **as** a package. Those findings are not modified in response to opposition at public hearings, nor by give-and-take among the various representatives. They **are** not based on **any** intimate familiarity with local problems, and are probably written far away from the locality where they are adopted as law.

This Court should not extend deference to such legislative products, but should instead subject them to realistic scrutiny. In Atlantic Coast Line this Court was realistic both about the legislative method and the inequitable result, and stated **"it** is neither excuse nor defense to invoke the legislative **authority."** 91 so. at 123.

IX. **THE CONSTITUTIONAL TAX EXEMPTION** LIMITS **THE** DISCRETION **OF** LOCAL GOVERNMENT

The **County's** argument is, essentially, that this Court should allow it to determine its methods of raising revenue without

interference. However, it is the Constitution which has interfered, and which imposes a limitation on all levels of state government, and on the entire taxation system, in order to protect a higher value, keeping families in their homes.

CONCLUSION

Clay County's powers, enhanced as they have been in recent years, do not extend to subjecting arbitrarily defined residential property to an unlimited, ongoing assessment for maintenance of a remote landfill, while non-assessed property owners can take advantage of market forces to provide for their waste disposal.

Special benefit is not a new conception, and it remains the threshold issue for the validity of an assessment. The County's contentions, equating a special benefit to any benefit at all, would make the word "special" in the constitutional language mere surplusage, and would nullify the millage caps.

The assessment in this case is not justified by statue, nor by history, nor by this Court's jurisprudence. It is contrary to the very nature of an assessment, which leaves property owners "no poorer by reason of the entire transaction" 91 so. at 121. Assessments such as this will leave homeowners substantially poorer, and will leave some of the poorest ones homeless.

This Court should reverse the Court below, and determine that this assessment is invalid as a matter of law. Also, this Court should set forth criteria for a valid assessment, for the guidance of lower courts, local governments, and citizens.

METRO

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Sunday, March 10, 1996

The Times-Union

EXHIBIT 1 (1 OF 2)

Georgia dump has Floridians antsy

— Stuart Tannehill/staff

If purchased, this obscure landfill in Charlton County, Ga., could become a new magnet for Florida and Georgia trash.

By Derek L. Kinner
Times-Union staff writer

A company's plans to buy and expand an obscure landfill in a Southeast Georgia county is making people nervous in nearby Florida.

Browning-Ferris Inc.'s offer on the Chesser Island Landfill is slated to be voted on Thursday by Charlton County, Ga., commissioners. The purchase would allow Browning-Ferris to expand the landfill from two acres to a maximum of 200, making it a new magnet for Florida and Georgia trash.

Although Browning-Ferris won't say how low its dumping fees would be, officials in Jacksonville and Nassau County see a likelihood that the fees would be attractive enough to take business away from them.

That possibility concerns Jacksonville Mayor John Delaney, said Susan Wiles, a spokeswoman for Delaney. The city already is proposing to slash its landfii dumping fees to combat competition.

"You don't want to get into a bidding war, but you have to remain competitive," Wiles said. "You don't want to lose any more of that to out-of-county [landfills]."

At stake for local governments are millions of dollars in landfill tipping fees they need to provide residential garbage pickup and operation and closure of landfills.

In Northeast Florida, &owning-Ferris, the world's second-largest garbage company, does residential or commercial collection in Nassau, Duval, Clay and St. Johns counties. All are within trucking distance of the Chesser Island Landfill.

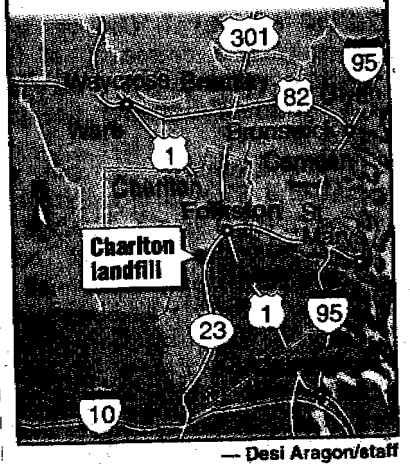
Browning-Ferris' track record shows the company is willing to send garbage out of county or out of state to take advantage of the best landfii rates. In Pensacola, Escambia County officials are projecting a loss of more

See PLANS, Page B-6

EXHIBIT 1
(2 OF 2)

Landfill windfall?

Browning-Ferris Inc. is poised to buy the Charlton County, Ga., landfill. If that happens, the company could sat fees that would lure business away from Jacksonville and Nassau County in Florida and other areas.



— Desi Aragon/staff

Plans make some nervous

From Page B-1

than $4 million this year because Browning-Ferris now trucks Escambia County garbage to the company's own landfill in Alabama, where the tipping fee is less.

A 1994 U.S. Supreme Court ruling banned cities and counties from specifying where their garbage would be dumped, and Browning-Ferris officials say they already have plans to ship out-of-county trash to Charlton.

Not everyone sees the Browning-Ferris plans for the Charlton landfill as a threat.

"The big volume for Charlton County is going to come out of Central Florida and some of the more rural Georgia counties that don't want to be in the landfill business," said Phillip Foreman, Browning-Ferris' divisional vice president.

Foreman declined to name specific counties. But he does not foresee a large exodus from Southeast Georgia or Northeast Florida counties.

Foreman said he does not expect to change dumping locations for garb& collected in Clay and St. Johns counties. Foreman said his Company has not decided whether to take.. Nassau County's commercial garbage to Charlton County.

The new landfill possibility comes as Jacksonville officials already are scrambling to regain what it can of a project.+ $5.4 million deficit due to the exodus of trash to Nassau County and other areas. Browning-Ferris and other trash haulers have been taking garbage to the West Nassau Landfill because of $42-per-ton tipping fees. Jacksonville's current rate is $59, but officials are proposing a drop to $*-per ton.

In Nassau County, officials are worried they could lose a lot of their new-found out-of-county business to the Charlton landfill, said Nassau County Coordinator Walt Gossett.

Nassau County, which lowered its tipping fees from $75 a ton to $42 in, the past three years and attracted garbage from Jacksonville, could- see some, if not all of its windfall disappear.

Respectfully submitted,

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy hereof has been furnished to MARE H. SCRUBY, Attorney for Clay County, Post Office Box 1366, Green Cove Springs, Florida 32043; and to GREGORY T. STEWART, Esquire, at Nabors, Giblin & Nickerson, P.A., 315 South Calhoun Street, Barnett Bank Building, Suite 800, Post Office Box 11008, Tallahassee, Florida 32302, Attorneys for Appellees; and ROBERT BUTTERWORTH, Esquire, Attorney General, The Capitol, Tallahassee, Florida 32399-1050, HERBERT W. A. THIELE, ESQUIRE, PRESIDENT, FLORIDA ASSOCIATION OF COUNTY ATTORNEYS, LEON COUNTY COURTHOUSE, 301 South Monroe Street, Tallahassee, FL 32301, KRAIG A. CONN , ESQUIRE, ASSISTANT GENERAL COUNSEL, FLORIDA LEAGUE OF CITIES, INC., Post Office Box 1757, Tallahassee, FL 32302, WILLIAM J. ROBERTS, ESQUIRE, GENERAL COUNSEL, FLORIDA, ASSOCIATION OF COUNTIES, Post Office Box 1386, Tallahassee, FL 32302, LARRY E. LEVY, ESQUIRE, THE LEVY LAW FIRM, P. 0. BOX 10583, TALLAHASSEE, FL 32302-2583, APRIL CARRIE CHARNEY, ESQUIRE, GULF COAST LEGAL SERVICES, INC., 1750 17TH ST., UNIT 1, SARASOTA, FL 34234-8666, by First Class United States Mail, this 28 day of March, 1996.

GLORIA A. EINSTEIN, ESQUIRE