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## **FOR IMMEDIATE RELEASE:**

# **Florida Supreme Court Denies Petition by Escambia County Property Appraiser to Overturn Victories by Pensacola Beach Taxpayers**

The Florida Supreme Court has denied a request by Escambia County Property Appraiser, Chris Jones, that the Court review two recent lower court decisions in favor of Pensacola Beach taxpayers.

The ruling by the high court lets stand the decisions in Island Resorts v. Chris Jones, Beach Club v. Chris Jones and Portofino v. Chris Jones. All three of those decisions found that the plain language of the controlling Florida statutes makes leasehold interests in county-owned property subject, exclusively, to intangible personal property taxation – not ad valorem taxation.

Following the decision in Island Resorts in 2016, Jones petitioned the Florida Supreme Court for review, and that petition was also rejected. Jones claimed that Beach Club and Portofino raised different issues as they involved condominium improvements on county-owned land. That argument was rejected by the First District Court of Appeals last year, and the Florida Supreme Court rejected that petition in its ruling released today.

“This ruling effectively ends the issue of whether the land at Pensacola Beach, leased by Escambia County, is taxable to leaseholders,” said Ed Fleming, who together with Todd Harris, represented the leaseholders. “This issue has been definitively ruled on by the First District Court of Appeals three times, not including six requests for rehearing. The Property Appraiser’s attempts to overturn those rulings have now been rejected three times by the Florida Supreme Court.”

“In January, the Property Appraiser told the News Journal’s Editorial Board that ‘no one will be happier than [me] when this is all over...,’” Harris said. “I hope that statement was true, and that he will recognize this is over.”