

COMMISSION AGENDA:

4.7.15 # 19

TO: The Honorable Chairman and Members of the
Board of County Commissioners

FROM: James L. Bennett, County Attorney *JLB*

SUBJECT: Authority for the County Attorney to Initiate Litigation in the Case of
Pinellas County v. Mike Wells, as Pasco County Property Appraiser;
Mike Fasano, as Pasco County Tax Collector; and Marshal Stranburg,
as Executive Director of the Florida Department of Revenue

DATE: April 7, 2015

RECOMMENDATION: I RECOMMEND THAT THE BOARD OF COUNTY
COMMISSIONERS AUTHORIZE THE COUNTY ATTORNEY'S OFFICE TO INITIATE
LITIGATION IN THE ABOVE-STYLED CASE TO SEEK A DECLARATORY JUDGMENT
AND INJUNCTIVE RELIEF.

DISCUSSION: Pinellas County owns certain properties which are located within Pasco County.
As a political subdivision of the State of Florida, Pinellas County is immune from the assessment
of ad valorem taxes against properties it owns. For the last several years, the Pasco County
Property Appraiser has assessed ad valorem taxes against Pinellas County's properties and the
Pasco Tax Collector has collected those taxes. The proposed action will seek a declaration that
properties owned by Pinellas County are immune from taxation, and that the Tax Collector
should be enjoined from collecting ad valorem property taxes from Pinellas County.

This authorization will include bringing suit against all defendants that may be, or become,
necessary to fully litigate the claims.

JLB:YAM