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FOR IMMEDIATE RELEASE

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BEACH LAND TAX CASE FINALIZED BY FLORIDA SUPREME COURT

Pensacola Beach, FL, July 22, 2016– **The Florida Supreme Court has DENIED the Escambia County Property Appraiser’s attempt to obtain a reversal of the Island Resorts v. Jones decision, making that decision binding precedent for future cases.**

The order expressly stated that "No motion for rehearing will be entertained by the Court."

The Lawyers who won this case, Ed Fleming and Todd Harris of the McDonald, Fleming and Moorhead law firm, explain in detail:

“We are pleased that Florida’s high court not only denied review of the First District Court of Appeals well-reasoned opinion, but did so within two weeks of the legal briefs being submitted,” said Ed Fleming, who together with Todd Harris represented Island Resorts. The Supreme Court’s decision means that Island Resorts will be entitled to an immediate refund of more than \$450,000 in taxes paid dating back to 2011. Two other cases relating back to 2011, Portofino v. Jones and Beach Club v. Jones, remain pending before the First District. Those two appeals were stayed pending a ruling by the Florida Supreme Court.

“Chris Jones has stated that he will not voluntarily apply the ruling in Island Resorts v. Jones to condominiums, as he believes the government-owned land beneath condominiums is somehow different than the government owned land beneath residential and commercial developments at the beach,” Fleming said. “This means that condominium associations need to be prepared to file actions this fall challenging the taxation of their underlying land, or else will be deemed to have waived the challenge.” Fleming added. “We have found that approximately one-half of the fair market value of condominiums resides in the land, and thus condominium

owners should receive substantial reductions in their overall tax bills for 2016 forward.”

But the ruling in Island Resorts is not self enacting, said Todd Harris, co-counsel in the Island Resorts case, and condo associations who fail to file timely challenges will be deemed to have waived the right to challenge for the 2016 tax year.

Legal challenges must be filed by the first week of December, Fleming said, and “good faith” payments as to the amount the taxpayer believes to be owed must be made prior to the filing deadline. Because work has to be done to carve out the value of the land from the value of the improvements, condo associations should retain attorneys experienced in tax litigation to represent them as soon as possible.

Island Resorts, the successful taxpayer in this case, is a Development of Island Resorts Developer which is being developed in conjunction with Levin Rinke Realty Broker/Owner, Robert Rinke. Levin-Rinke Realty has worked to keep beach residents informed on property values and taxation issues on Pensacola Beach, and has hosted two informational meetings for leaseholders on this important topic. Robert Rinke says, “It is vitally important to me that all of the leaseholders on Pensacola Beach that are currently eligible for this substantial reduction in double taxation are fully educated and take advantage of this legal verdict. Levin Rinke Realty will continue to do its best to educate and keep the leaseholders informed on Pensacola Beach.”

The litigation that resulted in this victory for beach taxpayers was a joint venture between Portofino, Beach Club and Island Resorts.

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