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Date: Thursday, May 22, 2014 5:55 PM
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Subject: RE: Ariola vs Jones and Accardo v Brown

Today the Supreme Court denied the motions we filed in both cases. We will be sending letters to all of the clients in both cases. The first thing we need is permission to dismiss all of the cases in Santa Rosa County that were not before the Supremes (2010, 2011, 2012, and 2013), since we know exactly how those cases are going to turn out. As to Escambia County, the same is true for all of the improvements cases (2009, 2010, 2011, 2012, and 2013). If the clients will not give us permission to dismiss, as a firm we will withdraw from representing those who still want to fight, and they will be on their own.

We will also tell the clients on both beaches, if you have not paid the taxes, do so now. Interest will jump from 12% through June 21 (probably extended until Monday, the 23d), to 18% -- calculated from the beginning.

As to the three cases challenging taxes on the land in Escambia, 2011, 2012, and 2013, the last needs to be dismissed because I missed the deadline for filing. The other two remain technically viable, since the Supreme Court did not address taxation of land on P. Beach. We will be sending a letter to those who signed up to fight the land case back in 2011 or 2012, giving them some information about the leases that may have a chance to come through this challenge – that is, ones without lengthy renewal provisions and of course those which have no renewal provision at all (maybe as many as 600). The old standard 99 year lease with a renewal of 99 years, in my view, will not be viable at all.

I hope to have the letters out about this time next week.

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