



City of Gainesville

Text File

City Hall
200 East University Avenue
Gainesville, Florida 32601

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..Title

Massachusetts Life Insurance Co., Florida Conference Center Associates, Inc., and State of Florida, Board of Regents v. Ed Crapo, Von Fraser, and James Zingale Case No. 01-04-CA-4822 (B)

..Recommendation

The City Commission authorize the City Attorney to: 1) Ask the Court to allow the City to intervene in the lawsuit; and 2) represent the Alachua County Property Appraiser in the lawsuit.



MEMORANDUM

Office of the City Attorney

Phone: 334-5011/Fax 334-2229
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040849

TO: Mayor and City Commissioners

DATE: January 10, 2005

FROM: City Attorney

SUBJECT: Massachusetts Life Insurance Co., Florida Conference Center Associates, Inc.,
and State of Florida, Board of Regents v. Ed Crapo, Von Fraser, and James
Zingale
Case No. 01-04-CA-4822


Recommendation: The City Commission authorize the City Attorney to 1) ask the Court to allow the City to intervene in the lawsuit and 2) represent the Alachua County Property Appraiser in the lawsuit.


On December 21, 2004, the Hilton Hotel filed a lawsuit challenging the imposition of ad valorem taxes on the hotel located at 1714 S.W. 34th Street. The owners of the Hilton Hotel had previously challenged the decision of the Property Appraiser to tax the real property improvements that constitute the hotel. The challenge was heard by a special master for the County's Value Adjustment Board. The City Attorney's Office represented the position of the Property Appraiser at the hearing at his request, as well as the City's interests in the proceeding, as the interests were the same. The Special Master found the real property improvements that constitute the hotel to be taxable and this finding was accepted by the County's Value Adjustment Board.

A lawsuit contesting the assessment of ad valorem taxes was filed in Circuit Court naming the Property Appraiser, Tax Collector and Department of Revenue as Defendants. The lawsuit asks the Court to prohibit the Defendants from assessing and collecting ad valorem taxes against the Hilton Hotel. It is the City's position, as well as the Property Appraiser's, that the real property improvements constituting the hotel, which are owned and operated by a private entity, are subject to ad valorem taxation just as any other commercial establishment.

The City Attorney's Office seeks authorization from the Commission to intervene in the lawsuit to protect the City's interests. The City would receive a little over \$91,000 in 2005 from the taxation of the hotel. The total amount of revenues due all the taxing authorities in Alachua County from the Hilton Hotel is \$472,173.65.

The Property Appraiser has also requested that the City Attorney's office represent him in the lawsuit. Because of the litigation the City has against the Property Appraiser on unrelated matters, in order to represent the Property Appraiser in this matter, the Attorney's Office must obtain the consent of the Property Appraiser and the City Commission to represent the Property Appraiser.

Prepared by: 
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Submitted by: 
Marion J. Radson,
City Attorney

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