

DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA
FOURTH DISTRICT
January Term 2008

DAVID C. NOLTE,
Property Appraiser for Indian River County,
Appellant,

v.

PARIS AIR, INC.; SUN AVIATION, INC.; and CITY OF VERO BEACH,
Appellees.

Nos. 4D07-546 and 4D07-603

[March 5, 2008]

PER CURIAM.

We consolidate the above cases for purposes of this opinion. We affirm the trial court decisions finding that the municipal airport property in question, leased by long term leases to full service, fixed base operators who provide goods and services to the general aviation public in the promotion of air commerce, serves a municipal, governmental or public purpose or function and is therefore exempt from the taxation sought to be imposed by the Property Tax Assessor for Indian River County. See § 196.012(6), Fla. Stat. (2007).

In this regard we necessarily hold that the fixed base operators and the municipality have standing to challenge the assessment. The Property Appraiser has failed to preserve for appellate review any contention that the statute is unconstitutional, and therefore we express no opinion as to whether the Property Appraiser has standing to raise a contention that a statute governing the duties of a property appraiser is invalid.

Affirmed.

FARMER, STEVENSON and TAYLOR, JJ., concur.

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Appeals from the Circuit Court for the Nineteenth Judicial Circuit,
Indian River County; Robert A. Hawley, Judge; L.T. Case Nos. 2002-0794

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CA17, 2003-0832 CA17, 2004-0765 CA17, 2005-0824 CA 17, 2002-0792 CA 17, 2003-0831 CA 17, 2004-0764 CA 17, and 2005-0792 CA 17.

John C. Dent, Jr. of Dent & Johnson, Sarasota, and Canda B. Brown of Jackson, Barkett, Brown, Vero Beach, for appellant.

Lisa N. Thompson and Michael J. Garavaglia of Collins, Brown, Caldwell, Barkett & Garavaglia, Chartered, Vero Beach, for appellee Sun Aviation, Inc.

Casey Walker of Murphy & Walker, P.L., Vero Beach, and Frederick L. Kretschmer, Jr., of Brennan & Kretschmer, Vero Beach, for appellee Paris Air, Inc.

Benjamin K. Phipps of Phipps & Howell, Tallahassee, and Charles P. Vitunac, Vero Beach, for appellee City of Vero Beach.

Gregory T. Stewart and Carly J. Schrader of Nabors, Gilbin & Nickerson, P.A., Tallahassee, for Amicus Curiae Florida Airports Council.

Daniel W. Anderson of Forizs & Dogali, P.L., Tampa, for Amicus Curiae Florida Aviation Trades Association.

Not final until disposition of timely filed motion for rehearing.