

IN THE CIRCUIT COURT IN AND FOR SANTA ROSA COUNTY, FLORIDA

LEONARD J. ACCARDO and
LYNN M. ACCARDO, et al.,

Plaintiffs

vs.

CASE NO:06001064CA

GREGORY S. BROWN, PROPERTY
APPRAISER FOR SANTA ROSA COUNTY,
FLORIDA, and ROBERT G. McCLURE, TAX
COLLECTOR FOR SANTA ROSA COUNTY,
FLORIDA,

Defendants.

PLAINTIFFS' FIRST INTERROGATORIES TO DEFENDANT McCLURE

In accordance with the provisions of Rule 1340 of the Florida Rules of Civil Procedure, plaintiffs propound the following interrogatories to defendant Robert G. McClure, Tax Collector for Santa Rosa County, to be fully answered, in writing and under oath, within 30 days after service hereof.

1. You contend that this Court lacks subject matter jurisdiction over certain plaintiffs. Identify each and every such plaintiff, including full name and address.

SEE ATTACHED

2. You contend that this court lacks subject matter jurisdiction over certain parcels. Identify each and every such parcel by parcel number and address.

SEE ATTACHED

3. You contend certain plaintiffs were required to pay 2006 real estate taxes on improvements, as a condition precedent to filing this action. Please identify each such plaintiff; and for each, set forth the amount you contend was required to be paid for said taxes on improvements.

SEE ATTACHED

4. Do you contend that before November 30, 2006, defendants, or either of them, furnished the plaintiffs identified in answer #3 above, with written notification of the specific amounts set forth in answer #3 above?

SEE ATTACHED

A. If so, please identify each and every document that supports that contention; or alternatively, furnish copies of same.

SEE ATTACHED

B. Set forth the date of such written notification and the means by which it was delivered to each plaintiff.

SEE ATTACHED

5. Do you contend that lessees of parking spaces owe 2006 taxes on improvements?

SEE ATTACHED

A. If so, please set forth the factual and legal basis for that contention.

SEE ATTACHED

B. If not, please set forth the factual and legal basis for that contention.

SEE ATTACHED

6. Do you contend that condominium unit lessees hold no leasehold interest in the land on which the condominium is situated?

SEE ATTACHED

A. If so, please set forth the factual and legal basis for that contention.


SEE ATTACHED

7. If property is assessed as "miscellaneous," (and not as "building" or "land"), is it your contention that the 2006 ad valorem taxes on same were required to be paid as a condition precedent to the filing of this action?

SEE ATTACHED

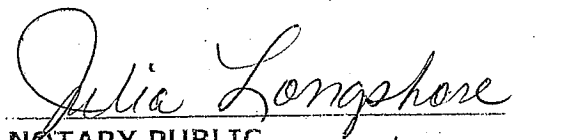
A. If so, please set forth the factual and legal basis for that contention.

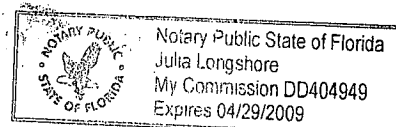
SEE ATTACHED


ROBERT G. McCLURE, Tax
Collector for Santa Rosa County

STATE OF FLORIDA
COUNTY OF SANTA ROSA

The foregoing instrument was acknowledged before me this 15 day of FEBRUARY 2007, by Robert G. McClure, who is personally known to me or who produced _____ as identification, and who affirmed that he provided the answers to the foregoing Interrogatories and that said answers are true and correct to the best of his knowledge or belief.


NOTARY PUBLIC
Printed Name: Julia Longshore
Commission No.: DD404949
Commission Expires: 4/29/2009



**IN THE CIRCUIT COURT OF THE
FIRST
JUDICIAL CIRCUIT, IN AND FOR
SANTA ROSA COUNTY, FLORIDA**

**LEONARD J. ACCARDO and
LYNN M. ACCARDO, et al.**

Plaintiffs,

vs.

CASE NO.: 06-1064-CA

**GREGORY S. BROWN, Property Appraiser
of Santa Rosa County, Florida and
ROBERT G. MCCLURE, Tax Collector
For Santa Rosa County, Florida,**

Defendants.

ROBERT MCCLURE'S ANSWERS TO FIRST INTERROGATORIES

1. The undersigned has produced an excel spreadsheet (attached hereto), which contains a list of all Plaintiffs in this action. The Defendants contend in their motion to dismiss that all Plaintiffs who are condominium unit owners and Plaintiffs who own land with improvements on the attached list, who did not tender any ad valorem tax for tax year 2006, prior to the filing of this lawsuit, should be dismissed for lack of subject matter jurisdiction.
2. See Response #1.
3. See Response #1. No Plaintiff owning improvements met their burden of demonstrating the payment of tax in good faith if they paid no local governmental ad valorem tax.
4. As of August 2006 up until the present, such information has been available on the Property Appraiser website and was provided to any and all taxpayers who contacted the office to request such information. A "written document" containing that precise information, including the value of the improvements and the applicable tax rate, could have been obtained by printing the information from the website.

5. Objection on the grounds of vagueness. Notwithstanding this objection, the undersigned notes that parking spaces are improved real property that are assessed as such if a party is the legal or equitable owner of such parking space.
6. Objection on the grounds of vagueness. Notwithstanding this objection, the undersigned notes that condominium units are assessed as separate units of real property under Chapter 718, Florida Statutes, even when there is an underlying lease of land.
7. Objection on the grounds of vagueness. Any and all real property assessments, whether land, building or miscellaneous, were based on the undersigned's understanding that they constituted real property. Any property described as "miscellaneous" would be improved land, not be raw land. As such, the provisions requiring the good faith estimate of tax would apply to all such assessments.