

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.

ANSWERS TO PLAINTIFFS' SECOND SET OF REQUESTS FOR ADMISSIONS

DEFENDANT GREGORY S. BROWN, in his official capacity as Property Appraiser of Santa Rosa County (the "Property Appraiser") answers the Plaintiffs' Second Request for Admissions, served on February 8, 2007, as follows:

1-8. Objection on the grounds of vagueness and ambiguity. Notwithstanding the objection, the Property Appraiser admits the authenticity of Exhibits 1 through 8, with the reservation that each parcel assessed would more accurately be described as a "condominium parcel" rather than "building." The "condominium parcel" at Beachview means "an apartment together with an undivided share in the common property." Declaration of Condominium for Beachview Condominium, Article 1, Section 5. As required by Section 718.120, Florida Statutes, the assessment of ad valorem taxes must be separately made upon each condominium parcel. If the building is destroyed, the assessment upon the condominium parcel is upon the undivided share in the common property, not upon the building.

9. Admitted.

10. Admitted that an interest in land was submitted to condominium ownership in the Declaration of Condominium, pursuant to Chapter 718, Florida Statutes.

11. Admitted that an interest in land was submitted to condominium ownership in each Declaration of Condominium, pursuant to Chapter 718, Florida Statutes.

12. Denied.

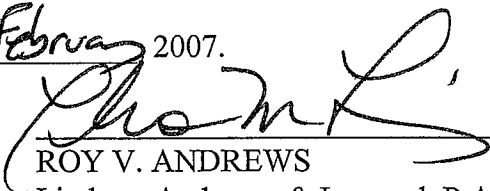
13. Denied. Each assessment is against a "condominium parcel" as required by Florida law.

14. Admitted.

15. Admitted.

16. Objection on the grounds of vagueness and ambiguity. The contention that the parcels should have no value is specifically denied, because a "condominium parcel" at Beachview means "an apartment together with an undivided share in the common property." If the building is destroyed, the assessment upon the condominium parcel is upon the undivided share in the common property. The assessment in this case is against the condominium parcel consisting of the undivided share in the common property, not upon the building. Therefore, the "substantially completed" test is inapplicable.

Respectfully submitted this 28 day of February 2007.

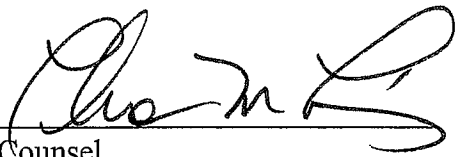


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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by facsimile and U.S. Mail to Danny L. Kepner, Esq., Shell, Fleming, Davis & Menge, P.A., 226 South Palafox Street, 9th Floor, Pensacola, FL 32502 this 28 day of February, 2007.


Counsel