

204 So.2d 519
Supreme Court of Florida.

Edgar W. MAXWELL, as Tax Assessor of Palm
Beach County, Florida, Petitioner,

v.

The GOOD SAMARITAN HOSPITAL
ASSOCIATION, Inc., a non-profit Florida
corporation, Respondent.

No. 36313.

Nov. 22, 1967.

Rehearing Denied Dec. 19, 1967.

Synopsis

Action by hospital to compel tax exemption and cancellation of assessment. The Circuit Court, Palm Beach County, R. O. Morrow, J., granted hospital's motion to strike affirmative defenses of assessor and an interlocutory appeal was taken. The District Court of Appeal, Andrews, J., 195 So.2d 255, affirmed, and tax assessor's petition for writ of certiorari was granted. The Supreme Court, Drew, J., held that tax assessor could not deny exemption from real and personal property taxes to hospital on basis of alleged discriminatory admission policies.

Writ discharged.

Attorneys and Law Firms

*519 Ronald E. Jones, West Palm Beach, for petitioner.

*520 Caldwell, Pacetti & Barrow, Palm Beach, Warwick, Paul & Herring, West Palm Beach, and Chester Bedell, Jacksonville, for respondent.

Opinion

DREW, Justice.

Petition for writ of certiorari has been granted to review the decision of the district court in this cause, Fla.App., 195 So.2d 255, as one which affects a class of state officers.¹ The court affirmed an order striking affirmative defenses filed by the petitioner tax assessor in an action by the respondent hospital to compel tax exemption and cancellation of its assessment under F.S. Sec. 192.06(13), F.S.A.²

Upon pleadings detailed in the opinion above cited, the district court held that the defendant assessor could not plead the alleged discriminatory admission policies as a bar to tax exemption because, as tax assessor, he 'has no authority to impose additional conditions or restrictions upon those shown to be entitled to the exemption as set forth in the statute.'³ The court correctly concluded that defendant's plea did not controvert the validity of the statute, and that denial of the exemption for any reason other than noncompliance with the statute would be an exercise of power in excess of that granted such officer.

We find no error in the decision and the writ is accordingly discharged.

CALDWELL, C.J., THORNAL and ERVIN, JJ., and WHITE, Circuit Judge (Retired), concur.

All Citations

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Footnotes

¹ Art. V, Sec. 4, Fla.Const., F.S.A.

² '(13) All property, real and personal, of any hospital, licensed by the state board of health, owned and operated by a

Florida corporation not for profit, which has been exempt from the payment of taxes to the United States upon the income derived from the operation of such hospital, and used by such hospital for hospital purposes, including but not limited to housing for nurses, interns and other hospital personnel, laboratories, laundries, parking lots, auditoriums, lecture halls, animal houses, pharmacies and other hospital uses; provided that all income of such hospital, remaining after payment of the usual and necessary expenses of operation, including the payment of liens and encumbrances upon its property, shall be used exclusively for educational, charitable or purposes, including the maintenance, improvement or expansion of its facilities.'

³ 195 So.2d 255, 256.