

IN THE SUPREME COURT OF THE STATE OF FLORIDA

BILL FURST, as Property Appraiser of Sarasota
County, Florida, et al.,

Petitioners,

v.

Case No. SC19-701

SUSAN K. DEFRANCES,

Respondent.

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**RESPONDENT'S RESPONSE TO DEPARTMENT OF
REVENUE'S MOTION FOR CLARIFICATION**

Respondent, Susan K. Defrances, responds to Petitioner Florida Department of Revenue's Motion for Clarification as follows:

1. In its Motion for Clarification, the Department of Revenue mistakenly characterizes this Court's Opinion as holding that section 193.092(1), Florida Statutes does not authorize the property appraisers to correct errors in their assessments. However, the property appraisers' authority to correct errors in their assessments is derived from section 197.122, not section 193.092(1). The Court's Opinion does not in any way prevent the property appraisers from making corrections under section 197.122. The Court merely held that the property appraisers cannot impose back taxes as a result of their errors, unless the property escaped taxation, as required by section 193.092(1).

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2. Moreover, even if the Court's decision could somehow be interpreted to restrict the Property Appraiser's ability to correct errors under section 197.122, the applicability of the Save Our Homes cap is not before the Court. The Plaintiff initially raised the issue in Count 2 of the Complaint, but she did not appeal the trial court's summary judgment in favor of the Property Appraiser on that issue, so the issue raised by the Department has not been briefed or argued on appeal.

3. Finally, no clarification is needed as to the validity of the cases referenced in the Department's Motion because the Court's Opinion clearly states that the Court did not find the decisions persuasive or helpful "for resolving the question presented here."

WHEREFORE, Respondent Susan K. DeFrances, respectfully requests that the Court deny the Petitioner's Motion for Clarification.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished electronically through the Florida Courts E-Filing Portal to J. Geoffrey Pflugner at jpflugner@icardmerrill.com and dmartin@icardmerrill.com, Jason A. Lessinger at jlessinger@icardmerrill.com, thashem@icardmerrill.com, and lkarpova@icardmerrill.com, and Anthony Manganiello at amanganiello@icardmerrill.com, thashem@icardmerrill.com, and lkarpova@icardmerrill.com, Robert P. Elson at robert.elson@myfloridalegal.com,

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