

SOVEREIGN TAXES: EVALUATING THE FLORIDA SUPREME COURT'S DECISION IN *PINELLAS COUNTY V. JOINER* AND ITS LEGAL IMPACT

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[T]he king can do no wrong. – Justice Ben Overton¹

[I]n this world nothing can be said to be certain, except death
and taxes! – Benjamin Franklin²

I. INTRODUCTION

Although written over 300 years ago, Benjamin Franklin's adage on the certainty of death and taxes remains largely true today. On June 27, 2024, the Florida Supreme Court released its decision on *Pinellas County v. Joiner*,³ which served as a reminder of the persistence of taxes. The *Joiner* case, which began as a tax dispute, eventually expanded to include pivotal questions of sovereign immunity and its legal effects.⁴ The original dispute centered on Pasco County's taxation of 12,400 acres of land owned by Pinellas County.⁵ Pasco County argued that Pinellas County

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1. *Cauley v. City of Jacksonville*, 403 So. 2d 379, 381 (Fla. 1981).

2. Benjamin Franklin, *To Mr. Le Roy, of Paris*, in *THE PRIVATE CORRESPONDENCE OF BENJAMIN FRANKLIN* 266 (1817).

3. *Pinellas County v. Joiner*, 389 So. 3d 1267 (Fla. 2024).

4. *See id.* at 1268–69.

5. There is a long and fascinating local political history of the property in the *Joiner* case. Pinellas County purchased the property to secure additional water sources for its residents. C.T. Bowen, *Pasco to Pinellas: Pay Up on Property Taxes, Everybody Else Does.*, TAMPA BAY TIMES (May 3, 2019), <https://www.tampabay.com/pasco/pasco-to-pinellas->

should pay ad valorem taxes on the land because it is located entirely within Pasco County's borders.⁶ Pinellas County argued that sovereign immunity precludes it from having to pay taxes on any property it owns, including property located outside of the county's borders.⁷

On summary judgment, the trial court ruled in favor of Pinellas County, stating that because Florida counties are subdivisions of the state and derive their power from the state, counties therefore share sovereign immunity protections, including immunity from ad valorem taxation for any property that counties own in Florida.⁸ Pasco County appealed the trial court's decision to the Second District Court of Appeal ("DCA"), which reversed the ruling and concluded that a county's immunity from taxation does not extend to property it owns in another county.⁹ The Second DCA further certified the issue to the Florida Supreme Court as one of great public importance and asked "Is Property Owned by a County Located Outside Its Jurisdictional Boundaries Immune From Ad Valorem Taxation by the County in Which the Property is Located?"¹⁰

In its decision, the Florida Supreme Court upheld the Second DCA decision and stated that sovereign immunity does not shield Florida counties from paying ad valorem taxes on property the counties own outside of their borders.¹¹ The majority relied on common-law sovereign immunity principles to reach its decision

pay-up-everybody-else-does-20190503/. In 2014, Pasco County tried to purchase the property, but the offer was rejected by Pinellas County which viewed the property as a valuable asset. David K. Rogers, *Pinellas Buys Pasco Land for Its Water*, TAMPA BAY TIMES (Oct. 17, 2005), <https://www.tampabay.com/archive/1990/06/13/pinellas-buys-pasco-land-for-its-water/>; *Pinellas Refuses to Sell Cross Bar Ranch Land to Pasco*, TAMPA BAY TIMES (Feb. 5, 2014), <https://www.tampabay.com/news/localgovernment/pinellas-refuses-to-sell-cross-bar-ranch-land-to-pasco/2164153/>.

6. In the present case, Pinellas County sued Pasco County's tax appraiser. *Joiner*, 389 So. 3d at 1268. For the purpose of convenience and simplicity, "Pasco County" will be the term used to refer to the defendant. Florida defines ad valorem tax as "based upon the assessed value of property. The term 'property tax' may be used interchangeably with the term 'ad valorem tax.'" FLA. STAT. § 192.001(1) (2024).

7. *Joiner*, 389 So. 3d at 1268.

8. *Id.*

9. *Joiner v. Pinellas County*, 279 So. 3d 860, 862 (Fla. 2d Dist. Ct. App. 2019).

10. *Id.* at 866. In his dissent, Judge Black of the Second DCA wrote that the question posed to the Florida Supreme Court should be "Is Sovereign Immunity from Taxation of County-Owned Property Waived When That Property Is Located Within the Boundaries of Another County?" *Id.* at 873 (Black, J., dissenting). Judge Black argued that a county's sovereign immunity should be presumed and there should be an express legislative waiver that counties are not immune from ad valorem taxation. *Id.* at 869.

11. *Joiner*, 389 So. 3d at 1268.

explaining that counties do not have the same sovereignty as the state.¹² The majority also noted that its decision is limited to taxation, which indicates the court's awareness of the potential legal consequences of unrestricted changes to sovereign immunity.¹³

By limiting the scope of its decision, the Florida Supreme Court balanced the county's power to levy ad valorem taxes and generate revenue with preserving the county's sovereign immunity by limiting the scope of its decision. This Article will examine the balancing of these two objectives and also provide some of the potential legal consequences of the decision.

II. CASE ANALYSIS

At its core, the *Joiner* case is a tax dispute between two co-equal Florida entities. However, due to the implication of sovereign immunity, the Florida Supreme Court's decision in favor of Pasco County and its right to levy taxes inherently limits the rights and powers of Pinellas County. Therefore, the court rightfully recognized that it must limit the scope of its decision to avoid affecting other aspects of a county's sovereign immunity. While the court was careful to limit its decision in *Joiner* to only the relevant tax issue, the case still establishes clear mandatory authority within Florida's tax law and further defines the legal relationships between Florida counties.

A. The *Joiner* Case Demonstrates That the Ability to Tax Remains an Important Power That Can Supersede Sovereign Immunity

Both the Florida Constitution and Florida Statutes provide counties with the power to assess ad valorem taxes on property located within their borders.¹⁴ Therefore, all Florida counties, including Pinellas and Pasco County, have the ability to levy ad

12. *Id.* at 1269–70 (citing *Amos v. Matthews*, 126 So. 308, 321 (Fla. 1930)).

13. *Id.* at 1273 n.8 (stating “[s]ince our opinion is limited to taxation, we express no view on case law involving sovereign immunity in other contexts”). It is interesting that this limitation on the *Joiner* decision is located within a single footnote and the court declined to expand on its comment. This decision indicates that the court understands the complexity of the sovereign immunity issue and is refraining from expanding its ruling beyond the facts at issue to avoid unforeseen changes to powers and protections of Florida counties. *See infra* pt. II.B.

14. FLA. CONST. art. VII, § 9; FLA. STAT. § 125.016 (2024).

valorem taxes on applicable properties.¹⁵ The majority notes that extraterritorial ownership of land still subjects the land to “the laws of the sovereign where the property is located.”¹⁶

There is a strong policy consideration to preserve a county’s ability to tax. In its answer brief, Pasco County argued that any county that benefits from owning property in another county should also assume the burden of ownership, including paying property taxes.¹⁷ Pasco County explained that counties rely on property taxes to fund necessary programs that benefit its citizens and that property taxes are “fundamental to the overall fiscal management of that county.”¹⁸

There is support for Pasco County’s argument. In 2021, state and local governments throughout the United States collected \$630 billion in revenue from property taxes.¹⁹ When only considering local governments, which includes counties, property taxes still comprised thirty percent of total revenue in 2021, or \$609 billion.²⁰ In Florida, for the 2023–2024 tax year, Pasco County levied \$457,882,069 in property taxes while Pinellas County levied \$791,735,916.²¹ The data indicates that property

15. The majority does conclude that Florida counties are immune from paying taxes on property the counties own within their own borders. *Joiner*, 389 So. 3d at 1269 (citing *Park-N-Shop, Inc. v. Sparkman*, 99 So. 2d 571, 573–74 (Fla. 1957)).

16. *Id.* at 1273. During oral arguments, Pinellas County admitted that the property at issue would be subject to Pasco County’s zoning law. Oral Argument at 09:09, *Joiner*, 389 So. 3d 1267 (No. SC19-1819), <https://wfsu.org/gavel2gavel/viewcase.php?eid=2825>. However, the county argued that it was not trying to assert that it has any sovereign jurisdiction or power related to the property, only that the county has sovereign immunity from ad valorem taxation. *Id.* at 09:17. Furthermore, the county argued that the court should set a default that the county has immunity throughout Florida. *Id.* at 10:46; *see also Joiner*, 389 So. 3d at 1272 n.5.

17. Answer Brief of Respondent, Mike Wells Jr., Pasco County Property Appraiser at 28–29, *Joiner*, 389 So. 3d 1267 (No. SC19-1819) [hereinafter Respondent Answer Brief].

18. *Id.* at 44. These benefits include providing schools, roads, parks, and police protection. Tracy Gordon, *Critics Argue the Property Tax Is Unfair. Do They Have a Point?*, TAX POL’Y CTR. (Mar. 9, 2020), <https://taxpolicycenter.org/taxvox/critics-argue-property-tax-unfair-do-they-have-point>. Pasco County argued that if Pinellas County is precluded from paying property taxes, then it would retain the public benefits for the property without bearing any of the associated costs. Respondent Answer Brief, *supra* note 17, at 30.

19. *How Do State and Local Property Taxes Work?*, TAX POL’Y CTR. (Jan. 2024), <https://taxpolicycenter.org/briefing-book/how-do-state-and-local-property-taxes-work>. While this amount accounts for fifteen percent of the general revenue, property taxes comprise a larger percentage of the state and local revenue than general sales tax, individual income, and corporate taxes. *Id.*

20. *Id.*

21. Comparison of Taxes Levied County and Municipal Governments Fiscal Years 2022–23 and 2023–24, FLA. DEPT’ REVENUE, <https://floridarevenue.com/property/dataportal/Pages/default.aspx?path=/property/dataportal/Documents/PTO%20Data%20Portal/County%20Municipal%20Reports/Table%201-Comparison%20of%20Levies/23table1> (last

taxes are a fundamental component of county revenue. Therefore, a county's ability to levy property taxes correlates to its ability to fund and manage its affairs to provide for the benefit of its residents. By ruling that a county is still obligated to pay taxes on property located outside its borders, the majority's decision preserves a county's property taxing powers and mitigates the risk of judicially limiting an important revenue source.²²

B. Limiting the Scope of the *Joiner* Decision Indicates That the Court Was Aware of the Decision's Potential Legal Effects on Sovereign Immunity

Under sovereign immunity, a government cannot be sued without its consent.²³ One of the primary concerns that the *Joiner* case raised is the decision's overall effect on county sovereign immunity.²⁴ The Florida Association of County Attorneys ("FACA") filed an amicus brief that urged the court to limit its ruling on sovereign immunity to only the present issue of ad valorem taxation.²⁵ FACA argued that limiting the *Joiner* decision will avoid unintended legal consequences for county sovereign immunity, especially for tort issues, and any further changes to

visited Mar. 30, 2025) (click "Pasco Table 1.pdf"); *Id.* (click "Pinellas Table 1.pdf"). Taxes on residential property, like the property at issue, comprised thirty-two percent of total property taxes in Pasco County for the 2023–2024 fiscal year. Distribution of Taxes Levied by Property Type: County and Municipal Governments Fiscal Year 2023-24, FLA. DEP'T REVENUE, <https://floridarevenue.com/property/dataportal/Pages/default.aspx?path=/property/dataportal/Documents/PTO%20Data%20Portal/County%20Municipal%20Reports/Table%202-Distribution%20of%20Taxes/23table2> (last visited Mar. 30, 2025) (click "Pasco Table 2.pdf").

22. According to court records, Pinellas County paid the full property tax balance for the 12,400-acre property in Pasco County. Satisfaction of Costs Judgement, *Pinellas County v. Wells*, No. 51-2015-CA-1376 ES (Mar. 13, 2020). On August 2, 2023, Pinellas County paid off \$64,394.04 in back taxes on the property. Jack Evans, *Pinellas Argues It Doesn't Owe Pasco Taxes. It Just Paid Them Anyway.*, TAMPA BAY TIMES (Aug. 09, 2023), <https://www.tampabay.com/news/pinellas/2023/08/09/pinellas-pasco-property-tax-lawsuit-auction-paid/>.

23. See *Fried v. State*, 355 So. 3d 899, 910 (Fla. 2023). The doctrine of sovereign immunity originates from England during the age when kings ruled the feudal hierarchy. *Rex non potest peccare* or "The King can do no wrong" is often used to describe the concept of sovereign immunity. See HERBERT BROOM, A SELECTION OF LEGAL MAXIMS, CLASSIFIED AND ILLUSTRATED 52–53 (7th American ed. 1874).

24. See *Pinellas County v. Joiner*, 389 So. 3d 1267, 1273 n.8 (Fla. 2024).

25. Amicus Curiae Brief of Florida Association of County Attorneys in Support of Neither Party at 1, *Joiner*, 389 So. 3d 1267 (No. SC19-1819). Per its description, "FACA is a Florida non-profit corporation, whose purpose is to provide a forum for research, advice and discussion in the development of local government law, including technical assistance. Its membership consists of hundreds of individuals who serve as county attorneys or deputy, assistant or associate county attorneys." *Id.* at 2.

sovereign immunity should be left to the legislature.²⁶ In regards to the torts issue, Pinellas County was concerned that limiting the county's sovereign immunity would increase liability and place an additional burden on taxpayers.²⁷ In its oral argument, Pasco County countered that it is not seeking a broad ruling on sovereign immunity.²⁸

If the *Joiner* decision was not limited, then statutory tort provisions, such as Florida Statute Section 768.28, may be unavailable when a county acts outside of its borders. In the present case, wholesale elimination of a county's sovereign immunity outside its territory could result in Pinellas County losing statutory tort protections if, for example, a visitor to its Pasco County property were to be injured by a falling tree.²⁹ During oral argument, Chief Justice Muñiz indicated that the court could limit the decision to the tax issue and leave the other sovereign immunity issues to the legislature.³⁰ This ruling limitation is reflected in the court's final decision, where the majority makes a point to avoid defining the scope and limit of sovereign immunity outside of the tax issue.³¹

C. Consequences of the *Joiner* Decision Include Further Defining the Relationship Between Florida Counties and Establishing a Limitation of County Sovereign Immunity

One of the effects of the *Joiner* decision is that it further defines the relationship between Florida counties on the issue of sovereign immunity. The decision establishes that Florida counties have equal sovereign status.³² This would seemingly place counties

26. *Id.* at 1, 6–11. In 1973, Florida abrogated the sovereign immunity of its counties for tort claims but did not impose a geographical condition in the statutes. *Id.* at 3. The statute waived county immunity from tort liability but offered additional protections such as caps on damages, pursuit notice requirement, and protections from punitive damages. *See* FLA. STAT. § 768.28 (2024).

27. Jack Evans, *Could a Florida Tax Dispute Throw County Immunity Law into Chaos?*, TAMPA BAY TIMES (Dec. 16, 2022), <https://www.tampabay.com/news/pinellas/2022/12/16/could-florida-tax-dispute-throw-county-immunity-law-into-chaos/>.

28. Oral Argument at 25:30, *Joiner*, 389 So. 3d 1267 (No. SC19-1819), <https://wfsu.org/gavel2gavel/viewcase.php?eid=2825>.

29. According to Pasco County, 4,400 acres of property in this case was converted to a pine forest for eventual harvesting. Respondent Answer Brief, *supra* note 17, at 3.

30. Oral Argument at 09:30, *Joiner*, 389 So. 3d 1267 (No. SC19-1819), <https://wfsu.org/gavel2gavel/viewcase.php?eid=2825>.

31. *Joiner*, 389 So. 3d at 1270 n.4.

32. *Id.*

in a similar relationship to that which exists between states. However, the limitation of the final decision on the tax issue may also limit the legal application of this ruling to future sovereign immunity cases.

Another effect of the *Joiner* decision is that it creates mandatory authority under Florida law that limits the scope of a county's sovereign immunity.³³ While the ruling remains limited to the issue of ad valorem taxation, it may still be used to support other tax challenges. Although there is greater impact on county tax powers, the limitation does mitigate the proverbial "slippery slope" that may impact a county's other sovereign immunity rights such as its statutory tort protections.

Overall, it is likely that the *Joiner* case's legal impact on sovereign immunity is limited to future tax issues.³⁴ By limiting its decision, the Florida Supreme Court strikes the balance of preserving a sovereign entity's power to tax with preserving the other protections and rights granted by sovereign immunity.

33. *Id.* at 1273.

34. While the impact on sovereign immunity is limited, dicta from the *Joiner* case is already being cited in Florida cases. *See* *Anderson v. State*, No. 1D2023-2573, 2024 WL 5151749, at *4 (Fla. 1st Dist. Ct. App. Dec. 18, 2024) (challenging the *Anders* appeals procedure by citing to *Joiner* for the proposition that the appellate court should not raise issues not argued by the parties because of "fundamental party-presentation principles" (citing *Joiner*, 389 So. 3d at 1273 n.10)); *see also* *Ash v. State*, No. 1D2022-1163, 2025 WL 610937, at *17 (Fla. 1st Dist. Ct. App. Feb. 26, 2025).