

BEFORE THE PALM BEACH COUNTY TAX COLLECTOR

BOCA RATON RESORT & CLUB,

Petitioner,

v.

PALM BEACH COUNTY TAX COLLECTOR,

Respondent.

DOAH CASE NO. 05-1781
Tax Collector Case No.: ~~05-04-005~~

**DIVISION OF
ADMINISTRATIVE
HEARINGS**

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FILED

FINAL ORDER

THIS MATTER came on to be heard on the Petition of Boca Raton Resort & Club, Petitioner, and the Palm Beach County Tax Collector, does hereupon make the following findings and adjudicates this matter as follows:

1. The issue in this case is whether the Petitioner, Boca Raton Resort & Club, is liable for the Tourist Development Tax assessment as set out in the Tax Collector's Notice of Reconsideration and Notice of Final Assessment, dated March 10, 2005, for the audit period October 1, 2000 through September 30, 2003.

2. The Petitioner, Boca Raton Resort & Club, timely filed its Petition challenging the assessment pursuant to the requirements of Section 72.011, Florida Statutes, and timely availed itself of its right to bring this action challenging the assessment pursuant to the provisions of the Florida Administrative Procedures Act, Chapter 120, Florida Statutes.

3. In order to allow this matter to be heard and determined by an experienced and neutral tribunal, the Tax Collector referred this matter to the Florida Division of Administrative Hearings for an evidentiary hearing pursuant to the provisions of Sections 120.569 and 120.57, Florida Statutes. The case was assigned to the Honorable Errol H.

Powell, Administrative Law Judge, who conducted a full and appropriate hearing of this matter, took evidence, received exhibits and considered the argument of counsel for the parties.

4. The Administrative Law Judge entered his Recommended Order on June 1, 2006, and in this Recommended Order made findings of fact, issued conclusions of law, and made his formal recommendation, as follows:

“RECOMMENDED that the Palm Beach County Tax Collector enter a final order affirming the final assessment of Local Option Tourist Development Tax against Boca Raton Resort and Club, for the audit period October 1, 2000 through September 30, 2003, in the total amount of \$141,515.48 (which includes tax, penalties, and interest), plus additional interest of \$19.40 per day, as of January 1, 2005, through the day of payment.”

5. The Recommended Order issued in this case by the Administrative Law Judge complies with the requirements of Section 120.57(1), Florida Statutes, and the Petitioner, Boca Raton Resort & Club, has failed to serve written exceptions to the Recommended Order within the fifteen (15) days allowed by Section 120.57(1)(k), Florida Statutes.

6. Section 120.57(1)(l), Florida Statutes, provides that the agency may adopt the recommended order as the final order of the agency. Pursuant to this authority, the Palm Beach County Tax Collector hereby adopts the Recommended Order in this case as the Final Order, and this adoption is complete without any modification or change to the Recommended Order.

7. Accordingly, it is the Final Order of the Palm Beach County Tax Collector that the final assessment of Tourist Development Tax against Boca Raton Resort & Club for

the audit period October 1, 2000 through September 30, 2003 is hereby affirmed, and said assessment is final, binding and conclusive.


8. The Petitioner, Boca Raton Resort & Club is liable to the Palm Beach County Tax Collector and owes the Tax Collector pursuant to this assessment the sum of \$141,515.48 (which includes tax, penalties, and interest), plus additional interest of \$19.40 per day as of January 1, 2005, through the day of payment.

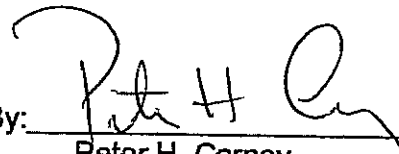
9. IMPORTANT NOTICE REGARDING YOUR RIGHT TO JUDICIAL REVIEW:

This Final Order is final agency action subject to judicial review in accordance with the procedures specified in Section 120.68, Florida Statutes. A party who is adversely affected by final agency action is entitled to judicial review. Judicial review shall be sought in the appellate district where the Palm Beach County Tax Collector maintains its headquarters or where a party resides or as otherwise provided by law. All proceedings shall be instituted by filing a notice of appeal or petition for review in accordance with the Florida Rules of Appellate Procedure within thirty (30) days after the rendition of this Final Order being appealed.

DONE AND ORDERED in Palm Beach County, Florida on this 13th day of July, 2006.

[ATTEST]


Printed name: Helen L. ARNOLD

By: 
Peter H. Carney
Palm Beach County Tax Collector