

IN THE DISTRICT COURT OF APPEAL  
FIRST DISTRICT, STATE OF FLORIDA

CARABELLE PROPERTIES,  
LIMITED,

Appellant,

v.

DORIS PENDLETON, as Property  
Appraiser of Franklin County,  
Florida, JAMES A. HARRIS, JR., as  
Tax Collector of Franklin County,  
Florida, and JIM ZINGALE, as  
Executive Director of the Florida  
Department of Revenue,

Appellees.

---

NOT FINAL UNTIL TIME EXPIRES TO  
FILE MOTION FOR REHEARING AND  
DISPOSITION THEREOF IF FILED

CASE NO. 1D06-0491

Opinion filed February 15, 2007.

An appeal from the Circuit Court for Franklin County.  
William L. Gary, Judge.

H. Michael Madsen and Lu Ann Snider of Vickers, Madsen & Goldman, LLP,  
Tallahassee, for Appellant.

Larry E. Levy of the Levy Law Firm, Tallahassee, for Appellees Doris Pendleton and  
James A. Harris, Jr., and Bill McCollum, Attorney General, and Mark T. Aliff,  
Assistant Attorney General, Tallahassee, for Appellee Jim Zingale.

PER CURIAM.

AFFIRMED.

BARFIELD, BENTON, and POLSTON, JJ., CONCUR.