

DISTRICT COURT OF APPEAL OF FLORIDA, FIRST DISTRICT

City of Jacksonville v. Jacksonville Maritime Ass'n

492 So. 2d 770 (Fla. Dist. Ct. App. 1986) · Decided August 6, 1986

SUMMARY

The Florida First District Court of Appeal held that Jacksonville's user fees imposed on certain vessels anchored in the St. Johns River were unauthorized taxes and violated Article VII, section 1 of the Florida Constitution. The court concluded that the fees were not valid exercises of municipal police powers because the City provided no additional services and lacked authority to regulate the vessels' anchorage. It affirmed the trial court's order declaring the ordinance invalid and requiring refunds of fees paid under protest.

CASE DETAILS

COURT	District Court of Appeal of Florida, First District
WRITING FOR THE COURT	Booth, Chief Judge; Smith, J.; Wentworth, J.
JURISDICTION	Florida
DECIDED	August 6, 1986
DISPOSITION	affirmed
PROCEDURAL POSTURE	Appeal by the City of Jacksonville from a final judgment of the Duval County Circuit Court declaring the city's vessel-anchorage user fee ordinance invalid and ordering refunds of fees paid under protest.
STANDARD OF REVIEW	De novo review of the legal validity and constitutionality of the ordinance based on stipulated facts.
PRECEDENTIAL VALUE	Published opinion; precedential value under Florida appellate law.
PARTIES	City of Jacksonville v. Jacksonville Maritime Association, Two ship owners

TOPICS

- municipal finance
- ordinances
- tax
- admiralty
- remedies

PRACTICE AREAS

- municipal law
- state and local taxation
- admiralty and maritime law
- constitutional law
- remedies

QUESTIONS PRESENTED

1. Whether Jacksonville's vessel-anchorage user fee was an unauthorized tax under Article VII, section 1 of the Florida Constitution.
2. Whether the fee could be sustained as a valid exercise of the City's police powers to regulate a public nuisance or as a charge for use of the City's port.
3. Whether the appellees were entitled to recover fees paid under protest.

HOLDINGS

1. The user fee was a tax rather than a valid regulatory fee, and it was unauthorized, illegal, and void under Article VII, section 1 of the Florida Constitution.
2. The fee was invalid as an exercise of municipal police powers because the City lacked authority to regulate vessel anchorage and the stipulated facts did not establish a valid regulatory or service-based charge.
3. The appellees were entitled to recoup the fees paid under protest because the tax was illegal and void and the payments were involuntary under the circumstances.

KEY QUOTATIONS

“Absent the primary purpose of regulation, the exaction of a fee for the use of its port must be construed as nothing other than a tax on such privilege.” (492 So. 2d at 772)

“The City, admittedly, has no authority to regulate the anchorage of a vessel in port, and the fee, invalid as an exercise of police powers under the facts here, is a tax.” (492 So. 2d at 772)

FACTUAL BACKGROUND

Jacksonville enacted Ordinance 82-419-612, codified in Chapter 796, imposing a daily user fee on vessels anchored in storage for more than forty-eight hours in the St. Johns River and its tributaries within city limits. The affected vessels were engaged in interstate and foreign commerce, were anchored with the permission of the United States Coast Guard, and complied with federal anchorage and safety requirements. The fee was not based on any municipal cost, loss of revenue, or additional services provided to the vessels, but instead was set according to what the ordinance drafter considered fair. The vessel owners and maritime association paid the fees under protest and sought refunds.

PROCEDURAL HISTORY

The appellees initially sought injunctive and declaratory relief in the United States District Court for the Middle District of Florida. That court dismissed the action after determining that the Federal Maritime Commission had primary jurisdiction over the statutory challenge; the Commission declined jurisdiction. The appellees then filed in the Duval County Circuit Court, which held the ordinance unconstitutional and ordered refunds. The First District Court of Appeal affirmed.

DISPOSITION

affirmed

CASES CITED

- Jacksonville Maritime v. City of Jacksonville, 551 F. Supp. 1130 (M.D. Fla. 1982)
- Tamiami Trail Tours, Inc. v. City of Orlando, 120 So. 2d 170, 173 (Fla. 1960)
- North Miami v. Seaway Corp., 151 Fla. 301, 9 So. 2d 705, 707 (1942)
- St. Johns' Electric Co. v. City of St. Augustine, 81 Fla. 588, 88 So. 387 (1921)

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