

IN THE SUPREME COURT  
STATE OF FLORIDA

FLORIDA DEPARTMENT  
OF REVENUE, and  
THE SEBRING AIRPORT  
AUTHORITY and SEBRING  
INTERNATIONAL RACEWAY,  
INC.,

Appellants,

vs.

CONSOLIDATED  
CASE NOS. 94,105 & 94,118

2nd DCA Case No. 97-02707

LT. Case No. 94-424,  
10th Jud. Cir.

C. RAYMOND MCINTYRE, Property  
Appraiser of Highlands County,  
Florida; and, J. T. LANDRESS,  
Tax Collector of Highlands County,  
Florida,

Appellees.

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APPELLANT, FLORIDA DEPARTMENT OF REVENUE'S INITIAL BRIEF

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