

**DISTRICT COURT OF APPEAL, FIRST DISTRICT**  
**2000 Drayton Drive**  
**Tallahassee, Florida 32399-0950**  
**Telephone No. (850)488-6151**

December 05, 2018

**CASE NO.: 1D17-1895**  
L.T. No.: 2015-CA-001554

Edward A. Crapo

v.

Academy for Five Element  
Acupuncture, Inc., etc.

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Appellant / Petitioner(s),

Appellee / Respondent(s)

**BY ORDER OF THE COURT:**

The Court has agreed to hear this case en banc. The first issue is whether the doctrine of administrative finality, or any other preclusive doctrine, attaches to a value adjustment board decision that is not subsequently litigated in circuit court for the tax year at issue. The second issue is whether the tax exemption in section 196.198, Florida Statutes, applies in this case.

To assist the Court's consideration of the first issue, the Court solicits amicus curiae briefs from Florida property appraisers' associations and the Tax Section of The Florida Bar. The Court will entertain amicus briefs from other appropriate interested parties. Briefs shall address the historical development and current status of preclusion in tax disputes, the rationales for the governing law, and application of the law to this case. Amici may also address relevant legal concepts they deem significant.

To assist the Court's consideration of the second issue, the Court solicits an amicus brief from the Florida Department of Education (which filed an amicus brief on this issue at the panel's request). The Court will entertain amicus briefs from other appropriate interested parties. Briefs shall address the second issue; the Department in its discretion may also address the first issue.

Amicus briefs must comply with Florida Rule of Appellate Procedure 9.370(b), and must be filed with the Court, and served on the parties, by 5 pm on February 1, 2019. Each of the parties to this proceeding may file one supplemental brief by 5 pm on February 15, 2019, of no more than 20 pages, addressing the arguments and authorities presented in the amicus briefs. No other briefs will be permitted.

The Court has set this case for oral argument en banc at:

2:00 P.M., Thursday, March 7, 2019  
Courtroom One, Third Floor  
2000 Drayton Drive

The Court has allotted 30 minutes per side. Multiple appellants or appellees must share the allotted time and must notify the Court at the beginning of oral argument how their side's time will be divided. The Court will consider allocating time to counsel who file an amicus brief upon motion seeking such relief.

The Court may cancel or reschedule at any time before the date of oral argument. Oral-argument calendars are available at [calendar.1dca.org](http://calendar.1dca.org).

Motions for continuance will be only granted for good cause, when requested in a timely manner. A motion for continuance filed more than 10 days from the date of this notice will be considered only upon a showing of emergency or unforeseen circumstances.

Motions for continuance must state the grounds upon which they are based, that movant's counsel has consulted with opposing counsel, whether movant's counsel is authorized to represent all parties' positions on the motion, and, if authorized, those positions.

### **NOTICE TO PERSONS WITH DISABILITIES**

**If you are a person with a disability who needs any accommodation in order to participate in this proceeding, you are entitled, at no cost to you, to the provision of certain assistance. Please contact Kevin Taylor, Marshal, First District Court of Appeal, 2000 Drayton Drive, Tallahassee, Florida 32399-0950, (850) 488-8136, at least 7 days before your scheduled court appearance, or immediately upon receiving this notification if the time before the scheduled appearance is less than 7 days; if you are hearing or voice impaired, call 711.**

**I HEREBY CERTIFY** that the foregoing is (a true copy of) the original court order.

Served:

John C. Dent Jr.  
Paul A. Donnelly  
Jung Yoon

Matthew H. Mears, GC  
James L. Richmond  
Jennifer A. McClain  
Hon. Toby S. Monaco, Judge

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KRISTINA SAMUELS, CLERK

