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

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

CASE NO. 1D10-0975

WILLIAM DELUCCIO, STEPHEN B. MILLER, TERRI NOYES, CLARENCE L. SPANNUTH, JR., M.D. and KAREN E. SPANNUTH, husband and wife, individually and as representatives of similarly situated persons,

Appellants/Cross-Appellees,

v.

ED HAVILL, in his official capacity as Property Appraiser of Lake county, Florida; BOB MCKEE, in his official capacity as Tax Collector of Lake County, Florida; LAKE COUNTY, a political subdivision of the State of Florida; the LAKE COUNTY SCHOOL BOARD; CITY OF GROVELAND, a political subdivision of the State of Florida; MARCUS SAIZ DE LA MORA, in his official capacity as Property Appraiser of Miami-Dade County, Florida; FERNANDO CASAMAYOR, in his official capacity as Tax Collector of Miami-Dade County, Florida; MIAMI-DADE COUNTY, a political subdivision of the State of Florida; the MIAMI-DADE COUNTY SCHOOL BOARD; CITY OF

MIAMI, a political subdivision of the State of Florida; CHARLES HACKNEY, in his official capacity as Property Appraiser of Manatee County, Florida; KEN BURTON, JR., in his official capacity as Tax Collector of Manatee County, Florida; MANATEE COUNTY, a political subdivision of the State of Florida: the MANATEE COUNTY SCHOOL BOARD; CITY OF LONGBOAT KEY. political subdivision of the State of Florida; KENNETH WILKINSON, IN HIS OFFICIAL CAPACITY AS Property Appraiser of Lee County, Florida; CATHY CURTIS, in her official capacity as Tax Collector of Lee County, Florida; LEE COUNTY, a political subdivision of the State of Florida; the LEE COUNTY SCHOOL BOARD; CITY OF CAPE CORAL, a political subdivision of the State of Florida; LISA ECHEVERRI, in her official capacity as Executive Director of the FLORIDA DEPARTMENT OF REVENUE; and all named Defendants, individually as entities or persons acting in their official capacities and as entities or persons acting in their office capacities,

Appellees/Cross-Appellants.

Opinion filed September 13, 2010.

An appeal from the Circuit Court for Leon County. Jackie Lee Fulford, Judge.

Talbot D'Alemberte of D'Alemberte & Palmer, PLLC, Tallahassee, William Slaughter of Haskell, Slaughter, Young & Rediker, LLC, Birmingham, AL, Marsha L. Lyons and Douglas S. Lyons of Lyons & Farrar, P.A., Tallahassee, James G. Feiber, Jr., of Salter, Feiber, Murphy, Hutson & Menet, P.A., Gainesville, and William C. Owen of William C. Owen, LLC, Tallahassee, for Appellants.

Bill McCollum, Attorney General, Scott D. Makar, Solicitor General, Charles B. Upton II, Deputy Solicitor General, Joseph C. Mellichamp, III, Special Counsel, and Jarrell L. Murchison, Assistant Attorney General, Tallahassee, for Appellee Echeverri; Gregory T. Stewart, Harry F. Chiles, and Carly J. Schrader of Nabors, Giblin & Nickerson, P.A., Tallahassee, for Appellees Lee County, Lee County School Board, The City of Groveland, Lake County, Havill and McKee; John C. Dent, Jr., and R. Laine Wilson of Dent & Johnson, Chartered, Sarasota, for Appellee Wilkinson; Suzanne M. Boy and Luis E. Rivera, II, of Henderson, Franklin, Starnes & Holt, P.A., Fort Myers, for Appellee Curtis; Tedd N. Williams, Jr., County Attorney, and James A. Minix, Chief Deputy County Attorney, Bradenton, for Appellee Manatee County; John W. Bowen, Bradenton for Appellee Manatee County School Board; James M. Brako, West Palm Beach, for Appellee Gannon; Warren R. Ross and Michael McKinley of Wotitzky, Wotitzky, Ross & McKinley, Punta Gorda, for Appellee Charlotte County School Board; R. A. Cuevas Jr., Miami-Dade County Attorney, and Melinda S. Thornton, Assistant County Attorney, Miami, for Appellees Miami-Dade County, De La Mora and Casamayor; W. Nelon Kirkland of Harrison, Kirkland, Pratt & McGuire, P.A., Bradenton; for Appellee Hackney and Manatee County Property Appraiser; Julie O. Bru, City Attorney, Warren Bittner, Deputy City Attorney, and John A. Greco, Assistant City Attorney, Miami, for Appellee City of Miami; Stephen W. Johnson of McLin Burnsed, Leesburg, for Appellee School Board of Lake County; David P. Persson of Hankin, Persson, Davis, McClenathen & Darnell, Sarasota, and William R. Pomeroy of William R. Pomeroy, P.A., Sarasota, for Appellee The Town of Longboat Key; Janelle L. Esposito of Greene, Hamrick, Perrey, Quinlan & Schermer, P.A., Bradenton, for Appellee Burton, Manatee County Tax Collector; Walter J. Harvey, School Board Attorney, and Luis M. Garcia, Deputy Assistant School Board Attorney, for Appellee The School Board of Miami-Dade County;

Mark E. Lupe, Assistant City Attorney, Cape Coral, for Appellee City of Cape Coral.

PER CURIAM.

Appellants, out-of-state residents owning residential property in Florida, appeal a final judgment dismissing their amended complaint with prejudice. Appellants argue that the Save Our Homes Amendment, which placed a cap on the amount the assessed value of Florida homestead property could be increased annually, and Amendment 1, which was adopted by popular referendum in 2008 and which, among other things, made a portion of an existing homestead exemption portable to newly-purchased homestead property, violated their rights under the Privileges and Immunities Clause and the dormant Commerce Clause of the United States Constitution. As the trial court rightly determined, we have previously rejected these arguments. See Bruner v. Hartsfield, 23 So. 3d 192 (Fla. 1st DCA 2009); Lanning v. Pilcher, 16 So. 3d 294 (Fla. 1st DCA 2009); Reinish v. Clark, 765 So. 2d 197 (Fla. 1st DCA 2000). As such, we affirm the final judgment. We reject the argument on cross-appeal without comment.

AFFIRMED.

WEBSTER, DAVIS, and VAN NORTWICK, JJ., CONCUR.