

considers any state, city, or county law enforcement agency to be an authorized recipient of information from the criminal files. *Menard v. Mitchell*, 328 F.Supp. 718 (1971). Title 28 United States Code §534, is designed only to facilitate coordinated law enforcement activities between the federal and local governments to assist arresting agencies, courts, and correctional institutions in the apprehension, conviction, and proper disposition of criminal offenders. [See] 328 F.Supp. at 726. From the above it is clear that access to criminal files is limited to criminal justice or law enforcement agencies. The State of Florida itself does not define fire fighters as law enforcement officers; therefore, it cannot be expected that the Federal Bureau of Investigation would permit Florida fire fighters to utilize a service generally open only to criminal justice agencies.

073-118—April 16, 1973

TAXATION

REAL PROPERTY OWNED BY UNITED STATES SMALL BUSINESS ADMINISTRATION NOT SUBJECT TO AD VALOREM TAX

To: Clark Maxwell, Brevard County Tax Assessor, Titusville

Prepared by: William R. Cave, Assistant Attorney General, and James D. Whisenand, Legal Intern

QUESTION:

Is real property owned by the United States Small Business Administration entitled to ad valorem property tax exemption?

SUMMARY:

Real property owned by the United States Small Business Administration is not subject to ad valorem taxation, and is entitled to exemption therefrom under §196.199(1)(a), F. S.

According to the facts submitted, the federal Small Business Administration owns real property in the state and as an agency of the United States government seeks an ad valorem property tax exemption. The agency has in the past received the exemption.

Section 196.199(1)(a), F. S., specifically exempts from ad valorem taxation all property of the United States unless otherwise made subject to taxation by federal statute. On the basis of current statutes and decisions, the Small Business Administration appears to me to be generally considered an agency of the United States and subject to state taxation only to the extent of congressional consent. [See] 15 U.S.C. §§631, 633(a) and 634; 91 C.J.S. United States §34; and *Finch v. Small Business Administration of Richmond*, 112 S.E.2d 737 (N.C. 1960).

In an earlier opinion, AGO 071-212, I discussed the concept of federal immunity from state taxation and concluded that "[s]tate taxation of [federal] government instrumentalities is limited to that permitted by Congress and the mere silence of Congress amounts to a prohibition."

Absent congressional consent to tax, I am of the opinion that the real property in question is not taxable and is entitled to exemption from ad valorem taxation under §196.199(1)(a), F. S.