

IN THE COUNTY COURT OF THE 19TH  
JUDICIAL CIRCUIT, IN AND FOR  
MARTIN COUNTY, FLORIDA

CASE NO.:

ABUNDANT LIFE MINISTRIES,

Plaintiff,

v.

JENNY FIELDS, AS PROPERTY APPRAISER OF  
MARTIN COUNTY, FLORIDA; RUTH  
PIETRUSZESKI AS TAX COLLECTOR OF  
MARTIN COUNTY, FLORIDA; JIM ZINGALE,  
AS EXECUTIVE DIRECTOR OF THE FLORIDA  
DEPARTMENT OF REVENUE,

Defendants.

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**COMPLAINT**

Plaintiff, ABUNDANT LIFE MINISTRIES, a Florida Not for Profit Corporation, by and through its undersigned counsel, hereby files its Complaint against Defendants, JENNY FIELDS, AS PROPERTY APPRAISER OF MARTIN COUNTY, FLORIDA; RUTH OF PIETRUSZESKI AS TAX COLLECTOR OF MARTIN COUNTY, FLORIDA; JIM ZINGALE, AS EXECUTIVE DIRECTOR OF THE FLORIDA DEPARTMENT OF REVENUE, pursuant to Section 194.171, Florida Statutes, and alleges as follows:

**GENERAL AND JURISDICTIONAL ALLEGATIONS**

1. This is an action pursuant to Section 194.171, Florida Statutes, contesting a tax assessment.
2. Plaintiff, ABUNDANT LIFE MINISTRIES (hereinafter "ALM") is a Florida Non-Profit Corporation authorized to do business in the State of Florida and owns real property located in Martin County, Florida.

3. The Defendant JENNY FIELDS, is the Property Appraiser of Martin County, Florida (hereinafter the "Property Appraiser") and is sued herein in her official capacity, and not individually, in accordance with Section 194.181(2)(a), Florida Statutes.

4. The Defendant, RUTH PIETRUSZEWSKI, is the Tax Collector of Martin County, Florida (hereinafter the "Tax Collector") and is sued herein in her official capacity, and not individually, in accordance with Section 194.181(3), Florida Statutes.

5. The Defendant, JIM ZINGALE, is the Executive Director of the Florida Department of Revenue (hereinafter the "DOR") and is sued herein in his official capacity, and not individually, in accordance with Section 194.181 (5).

6. This Court has jurisdiction of this matter pursuant to Section 194.171 (1), Florida Statutes.

7. Venue is proper in Martin County, Florida pursuant to Section 194.171 (1), Florida Statutes.

8. At all times material to this cause of action, the Property Appraiser was responsible for properly assessing the value of ALM's parcel in accordance with Florida law.

9. All conditions precedent to this action have been performed, have occurred, or have been waived. Specifically, this action has been filed within the time period prescribed by Section 194.171(2), Florida Statutes.

### **BACKGROUND**

10. On October 10, 2001, ALM purchased a 7.73-acre parcel of real property (together with contiguous properties) located in Martin County, Florida known as Parcel ID: 55-38-41-000-064-00070-9 and more particularly described as: TRACT 7, BLOCK 63, SAINT LUCIE INLET FARMS (PG 1 PG 98 PALM BEACH NOW MARTIN), (less ROW) (hereinafter the "Property"). See Deed Exhibit "A".

11. Subsequent to ALM's purchase of the Property on December 30, 2002, ALM filed an Application for Religious Exemption, DR-504 Application. See Exhibit "B".

12. The Property Appraiser approved the Religious Exemption on June 25, 2003. Id.

13. On March 2, 2016, the Property Appraiser issued an Exemption Status Letter to ALM. The correspondence requested an updated status regarding the use of the property for religious purposes. See Exhibit "C".

14. On April 5, 2016, ALM submitted a completed Exemption Status Letter with the applicable documentation. See Exhibit "D".

15. The Exemption was continued on the property. Id.

16. At all times relevant to this dispute, the Property has been continuously used for bona fide Non-Profit purposes. See "Affidavit" and Exhibit "N".

17. On July 16, 2024, Jenny Felds, CFA Martin County Property Appraiser ("Property Appraiser") issued an Exemption Status Letter to ALM requesting ALM review and confirm that it was still using the property for tax exemption purposes. See Exhibit "E".

18. No response timeline was indicated on the correspondence. Id.

19. On August 29, 2024, ALM participated a clean-up project with a concerned veteran, Lahia and the Martin County's Sheriff's Department. See Exhibit "D"

20. The use of the Property had not changed as of January 1, 2024, and the Property was still being used for religious purposes. See "Affidavit" and Exhibit "N".

21. The arial imagery taken from Martin County Aerial Photography from 2004 to 2024 displays no change in the typography of the parcel which maintained its religious exemption throughout the timeframe. See Exhibit "F".

22. The Property has been continuously used for bona fide religious purposes as described in Section 196.196, Florida Statutes, and, therefore, Plaintiff is entitled to a religious exemption classification on the Property. See Exhibit "G".

23. On September 11, 2024, The Property Appraiser issued a Notice of Denial of Previously Granted Religious Tax Exemption (the "Notice of Denial") to ALM. See Exhibit "H".

24. The Notice of Denial stated that the Property Appraiser denied the previous religious exemption classification on the Property due to the Martin County Property Appraiser having not received a response from the correspondence issued on July 16, 2024. *Id.*

25. In response to the Notice of Denial, ALM challenged the Property Appraiser's determination through the proper statutory channels regarding the use of the Property on October 3, 2024, and submitted a "Petition To The Value Adjustment Board Request For Hearing" ("Petition") to the Property Appraiser. See Exhibit "I".

26. On October 25, 2024, Susan Litzenburg of the Property Appraiser emailed ALM. The correspondence indicated that the Property Appraiser did not see sufficient documentation or use to support affirmative steps had been taken to prepare the south property, Parcel 55-38-41-000-064-00070-9, for religious use as of January 1, 2024. See Exhibit "J".

27. On December 12, 2024, the Property Appraiser issued correspondence to ALM which included evidence relied upon for its determination. See Exhibit "D". The Timeline included an entry which stated the Property was inspected on September 17, 2024, by a field inspector for the Property Appraiser. The field inspector also went to the Martin County Growth Management and the Building Department to ask for active permits or applications and was told that no permits were available or active. *Id.*

28. There have never been any active permits for this parcel and it has always maintained its religious exemption which the Property Appraiser Comments state as evidence for exemption denial. See Exhibit "D".

29. The use of the property for religious purposes has remained consistent since the initial approval of the exemption in 2003, and its religious exemption was always provided. See "Affidavit" and Exhibit "N".

30. On December 19, 2024, the Value Adjustment Board conducted a hearing regarding the ALM Petition. See Exhibit "K".

31. However, the December 19, 2024, meeting was not noticed in accordance with Sections 12D-9.019(3)(a), Florida Administrative Code. See "Affidavit".

32. On or about March 31, 2025, the Martin County Value Adjustment Board conducted a public meeting wherein final action was to be taken on the March 31, 2025, Meeting. See Exhibit "M", Page 11 and 12 of 21.

33. However, the March 31, 2025 meeting was not noticed in accordance with Sections 12D-9.019(3)(a), Florida Administrative Code, for the Value Adjustment Board to hold a further hearing to consider the recommendation of the Special Magistrate. See "Affidavit".

34. At the March 31, 2025 meeting, the Martin County Value Adjustment Board adopted and made final the recommended decision of the Special Magistrate. See Exhibit "L".

35. Plaintiff has paid the taxes due on the subject property for 2024 but payment of these taxes is not an admission that the tax was due and does not prejudice the right to bring this action pursuant to Section 194.171(4). See Exhibit "M".

#### **COUNT I – DECLARATORY ACTION**

36. ALM realleges the allegations contained in Paragraphs 1 through 35.

37. ALM seeks a declaration from the Court, pursuant to Chapter 86, Florida Statutes, and Section 194.171, Florida Statutes, regarding the classification of the Property for tax assessment purposes.

38. There is a bona fide, actual, present practical need for a declaration from this Court regarding the classification of the Property for tax assessment purposes.

39. The declaration sought from the Court is for a present, ascertained controversy between the parties as to the classification of the Property for tax assessment purposes.

40. ALM's right to have the Property classified as Non-Profit for tax assessment purposes is dependent on the law applicable to the facts set forth herein.

41. The relief sought is not merely giving the legal advice by the Court or the answer to a question propounded from curiosity.

WHEREFORE, Plaintiff, ABUNDANT LIFE MINISTRIES, a Florida Non-Profit Corporation, respectfully requests that this Court enter a judgment (i) declaring that Plaintiff was entitled to the full Religious Exemption for the year 2024; (ii) that the Court establish and declare the lawful amount of the 2024 assessed value of the Property or, in the alternative, that the Court remand this assessment to the Property Appraiser with instructions to comply with the provisions of the Florida Statutes and the Florida Constitution; (iii) that Plaintiff is entitled to a refund of taxes paid to the extent that the amount previously paid exceeds the amount of taxes which would be owed on a corrected assessment, and such tax refund will be promptly paid by the Tax Collector; and, (iv) that this Court grant such further and other relief as the Court may deem just and proper, as well as the costs of this action.

/s/ Joseph J. Grosjean, Esq.

Joseph J. Grosjean, Esq.

Florida Bar No.: 1012156

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