

**IN THE CIRCUIT COURT OF THE
SEVENTEENTH JUDICIAL CIRCUIT
IN AND FOR BROWARD COUNTY, FLORIDA
CIVIL DIVISION
CASE NO.: CACE-25-006152
DIVISION: 09**

ALEXANDER JAMES JOHNSON,

Plaintiff,

v.

MARTY KIAR, as Broward County Property Appraiser,

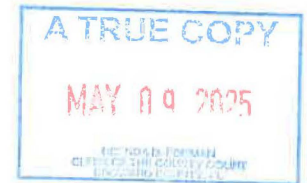
ABBEY AJAYI, as Broward County Tax Collector,

JIM ZINGALE, as Executive Director of the Florida Department of Revenue,

FLORIDA DEPARTMENT OF REVENUE,

BROWARD COUNTY VALUE ADJUSTMENT BOARD,

Defendants.



AMENDED COMPLAINT

I. INTRODUCTION

This is a civil action brought by Alexander James Johnson, a profoundly hard-of-hearing and totally and permanently disabled resident of Broward County, Florida, challenging the denial of his application for a full property tax exemption under Florida Statute § 196.101. Mr. Johnson seeks declaratory and injunctive relief on the grounds that the rigid statutory requirement that applicants either be blind or use a wheelchair for mobility unlawfully excludes persons like himself whose disabilities are equally severe but not visual or mobility-related. He alleges that

this exclusion violates Title II of the Americans with Disabilities Act (ADA), the Equal Protection Clause of the Fourteenth Amendment to the United States Constitution, and Article I, Section 2 and Article VII, Section 6 of the Florida Constitution.

Plaintiff respectfully requests leave to amend this complaint if necessary or required in the interest of justice.

II. JURISDICTION AND VENUE

1. This Court has jurisdiction pursuant to §§ 194.036, 194.171, 196.151, and Chapter 86, Florida Statutes. Venue is proper in Broward County because the subject property is located there and the local defendants reside or operate there.

III. PARTIES

2. Plaintiff Alexander James Johnson is a resident of Broward County, Florida, and the owner of the homestead property located at 1700 NE 3rd Ct, Fort Lauderdale, Florida 33301.

3. Defendant Marty Kiar is the Broward County Property Appraiser and is responsible for administering ad valorem tax assessments and exemptions under Florida law. He is sued in his official capacity.

4. Defendant Abbey Ajayi is the Broward County Tax Collector and is responsible for collecting property taxes. She is sued in her official capacity.

5. Defendant Jim Zingale is the Executive Director of the Florida Department of Revenue and is responsible for overseeing the administration and enforcement of Florida tax laws. He is sued in his official capacity

6. Defendant Florida Department of Revenue is a state agency with responsibility for implementing and administering property tax regulations and programs.

7. Defendant Broward County Value Adjustment Board is the local forum which adjudicated Plaintiff's tax exemption petition and is a necessary party under § 194.181, Florida Statutes.

IV. FACTUAL BACKGROUND

8. Plaintiff has been totally and permanently disabled since 1991, as determined by the Social Security Administration (SSA). He receives Social Security Disability Insurance (SSDI) and has had no employment income since that time.

9. Plaintiff is profoundly hard of hearing, with a documented history of auditory processing difficulty and significantly impaired speech discrimination.

10. Plaintiff's condition has required major life adjustments, including the use of assistive technologies, reliance on visual and caption-based communication, and modifications to perform essential tasks.

11. For the past five years, Plaintiff visited the Broward County Property Appraiser's office seeking to apply for the full exemption under § 196.101, Florida Statutes.

12. In each instance prior to 2024, he was told by Property Appraiser staff that he did not qualify and was not given an application form—solely because he was not in a wheelchair.

13. In 2024, after requesting to speak with a supervisor, Plaintiff was finally allowed to complete an application. The application was then denied based on the statutory language requiring wheelchair use or legal blindness.

14. Plaintiff filed a petition with the Broward County Value Adjustment Board (VAB), arguing that the statute was discriminatory as applied and requesting a reasonable accommodation under the ADA.

15. The VAB special magistrate recommended denial of Plaintiff's petition. The VAB later adopted this recommendation, and its legal counsel stated that the Board lacked authority to address constitutional or ADA claims.

16. Plaintiff has paid all assessed property taxes for tax years 2019 through 2024 in full. Attached as Exhibit A are true and correct copies of Plaintiff's paid property tax bills for tax years 2019 through 2024, as required by §194.171(5), Florida Statutes.

17. All conditions precedent to this action have been performed or have occurred.

V. CAUSES OF ACTION

Count I – Violation of Title II of the Americans with Disabilities Act

18. Plaintiff realleges and incorporates paragraphs 1 through 17 as if fully stated herein.

19. Title II of the ADA prohibits discrimination by public entities in the provision or denial of benefits and services, including public programs like tax exemptions.

20. Defendants are public entities subject to the ADA.

21. Defendants' rigid application of § 196.101, denying access based solely on non-wheelchair status, constitutes unlawful disability discrimination under 42 U.S.C. § 12132.

Count II – Violation of Equal Protection (U.S. Const. amend. XIV and Fla. Const. art. I, § 2)

22. Plaintiff realleges and incorporates paragraphs 1 through 17 as if fully stated herein.

23. The statutory classification in § 196.101(2) irrationally treats disabled individuals differently

based on the form of their disability, without a legitimate state interest.

24. This arbitrary distinction violates the Equal Protection Clause of the U.S. and Florida Constitutions.

Count III – Declaratory Relief (Chapter 86, Florida Statutes)

25. Plaintiff realleges and incorporates paragraphs 1 through 17 as if fully stated herein.

26. An actual controversy exists between Plaintiff and Defendants regarding the legality of the statute's application and denial of relief.

27. Plaintiff seeks a judicial declaration that the statute, as applied, is invalid and that Plaintiff is entitled to the exemption.

Count IV – Refund of Improperly Assessed Property Taxes

28. Plaintiff realleges and incorporates paragraphs 1 through 17 as if fully stated herein.

29. From tax years 2019 through 2023, Plaintiff was improperly denied access to the exemption due to unlawful discrimination.

30. As a result, he paid property taxes that should have been waived under a lawful and inclusive reading of § 196.101.

31. Plaintiff seeks a refund of excess taxes paid during this time, with interest.

Count V – § 196.101 Is Unconstitutionally Vague and Underinclusive

32. Plaintiff realleges and incorporates paragraphs 1 through 17 as if fully stated herein.

33. Florida Statute § 196.101(2) uses the phrase 'must use a wheelchair for mobility' without providing any definition, guidance, or standard for interpreting that phrase. As a result, individuals with severe non-mobility disabilities, such as the profoundly deaf or neurologically

impaired, are excluded.

34. This lack of clarity violates due process under the U.S. and Florida Constitutions because it is vague, ambiguous, and subject to arbitrary interpretation.

35. The statute is also underinclusive in that it fails to include all persons who are totally and permanently disabled, thus discriminating irrationally based on the type of disability.

36. Such underinclusiveness violates equal protection and lacks any legitimate governmental interest.

37. Courts have held that disability classifications must be rationally related to legitimate purposes, and exclusion based on disability form alone is impermissible. See *Alexander v. Choate*, 469 U.S. 287 (1985); *Osterndorf v. Turner*, 426 So.2d 539 (Fla. 1982).

• **Count VI – Additional Violations of ADA Title II and Related Regulations**

38. Plaintiff realleges and incorporates paragraphs 1 through 17 as if fully stated herein.

39. Title II of the Americans with Disabilities Act, 42 U.S.C. § 12132, prohibits public entities from denying individuals with disabilities equal access to public programs and services.

40. The § 196.101 exemption program is a public service administered by state and county government actors.

41. Denying this exemption solely based on the nature of a person's disability constitutes both intentional and disparate impact discrimination.

42. 28 C.F.R. § 35.130(b)(1) prohibits public entities from denying or affording unequal benefits to individuals with disabilities.

43. 28 C.F.R. § 35.130(b)(3) prohibits administrative methods that subject disabled individuals to unequal treatment.

44. Defendants' enforcement of § 196.101 discriminates against non-mobility-impaired individuals with qualifying disabilities in violation of these regulations.

45. The harm suffered by Plaintiff is the foreseeable result of failure to modify discriminatory criteria in violation of the ADA.

VI. PRAYER FOR RELIEF

WHEREFORE, Plaintiff respectfully requests that this Court:

A. Declare that Plaintiff is entitled to the full exemption under § 196.101 as a reasonable accommodation under the ADA;

B. Declare that the wheelchair-use requirement in § 196.101(2) is unconstitutional as applied to Plaintiff;

C. Declare that § 196.101 is unconstitutionally vague and underinclusive;

D. Enjoin Defendants from denying Plaintiff the exemption based on the form of his disability;

E. Enter a permanent injunction against future enforcement of § 196.101 in its current form;

F. Order the Property Appraiser and Tax Collector to refund the excess property taxes paid by Plaintiff from 2019 to 2023;

G. Award Plaintiff costs under § 194.192, Florida Statutes;

H. Award Plaintiff attorneys' fees and expenses as authorized by 42 U.S.C. § 12205;

I. Grant such further relief as the Court deems just and proper;

J. Grant Plaintiff leave to amend this complaint if necessary or in the interest of justice.

Respectfully submitted,

Alexander James Johnson

1700 NE 3rd Ct

Fort Lauderdale, FL 33301

Tel: 954-892-2983

Email: ajj_la@icloud.com

A handwritten signature in black ink, appearing to read "Alexander James Johnson", with a long, sweeping horizontal stroke extending to the right.

Dated: May 8, 2025