

IN THE CIRCUIT COURT OF THE 11TH
JUDICIAL CIRCUIT IN AND FOR MIAMI-
DADE COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CEMEX CONSTRUCTION MATERIALS CASE NO.
FLORIDA, LLC, a foreign limited liability
company,

Plaintiff,

COMPLAINT

vs.

PEDRO J. GARCIA, as Property Appraiser
of Miami-Dade County, Florida; PETER
CAM, as Tax Collector of Miami-Dade
County, Florida; and JIM ZINGALE, as
Executive Director of the State of Florida
Department of Revenue,

Defendants.

Plaintiff, CEMEX Construction Materials Florida, LLC, (“Taxpayer”), sue Defendants, Pedro J. Garcia, as Property Appraiser of Miami-Dade County, Florida (“Property Appraiser”); Peter Cam, as Tax Collector of Miami-Dade County, Florida (“Tax Collector”); and Jim Zingale, as Executive Director of the State of Florida Department of Revenue (the “Department”), and allege:

GENERAL ALLEGATIONS

1. This is an action for statutory relief. This Court has jurisdiction pursuant to *Florida Statutes* §§ 194.036 and 194.171. Venue is proper in Miami-Dade County, as the subject tangible personal property, as described below, and the Property Appraiser are located in Miami-Dade County, Florida.

2. Plaintiff, CEMEX Construction Materials Florida, LLC, is a foreign limited liability company that is authorized to and conducting business in Miami-Dade County, Florida.

3. Property Appraiser is the duly elected Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of said office and is named as a party in accordance with *Florida Statutes* § 194.181(2).

4. Tax Collector is the duly appointed and acting Tax Collector for Miami-Dade County, Florida, and is obligated to discharge the duties of said office. Tax Collector is named as a party in accordance with Florida Statutes § 194.181(3).

5. Department is named as a Defendant to this action as mandated by *Florida Statutes* § 194.181(5), because the tax assessments are also being contested on the grounds that they are contrary to the laws and Constitution of the State of Florida.

COUNT I – PARCEL ID: 40-218163

6. Taxpayer repleads paragraphs 1 through 5.

7. Taxpayer was the owner and party responsible under the law for payment of the 2024 *ad valorem* taxes for the tangible personal property located in Miami-Dade County, Florida assessed under Folio No. 40-218163 (the “163TPP Property”).

8. Property Appraiser certified the 2024 assessment of the 163TPP Property (the “163TPP Assessment”). The 163TPP Assessment is in excess of the just value of the 163TPP Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

9. Property Appraiser's 163TPP Assessment of the 163TPP Property is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

10. Taxpayer has paid the taxes on the 163TPP Assessment as required under *Florida Statutes* § 194.171(3) and (4). Evidence of said payment is attached as Exhibit "A".

11. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's 163TPP Assessment.

12. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

13. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes* §194.192(1).

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the 163TPP Property and directing such adjustments between the Parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the 163TPP Property for the 2024 tax year in compliance with Florida law and the Florida Constitution;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the 163TPP Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

COUNT II – PARCEL ID: 40-218164

14. Taxpayer repleads paragraphs 1 through 5.

15. Taxpayer was the owner and party responsible under the law for payment of the 2024 *ad valorem* taxes for the tangible personal property located in Miami-Dade County, Florida assessed under Folio No. 40-218164 (the “164TPP Property”).

16. Property Appraiser certified the 2024 assessment of the 164TPP Property (the “164 TPP Assessment”). The 164TPP Assessment is in excess of the just value of the 164TPP Property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

17. Property Appraiser’s 164TPP Assessment is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

18. Taxpayer has paid the taxes on the 164TPP Assessment as required under *Florida Statutes* § 194.171(3) and (4). Evidence of said payment is attached as Exhibit “B”.

19. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser’s 164TPP Assessment.

20. Taxpayer has complied with all conditions precedent to the maintenance of this lawsuit, and has timely brought this action.

21. Defendants are liable for payment of all taxable costs pursuant to *Florida Statutes* §194.192(1).

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the 164TPP Property and directing such adjustments between the Parties as may be necessary in connection therewith, or directing the Property Appraiser to reassess the 164TPP Property for the 2024 tax year in compliance with Florida law and the Florida Constitution;

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the 164TPP Property's just value, and ordering a refund to the Taxpayer of the excess amounts paid;

(iii) Awarding costs in favor of Taxpayer pursuant to Fla. Stat. §194.192; and

(iv) Granting such other and further relief as this Court deems just and proper.

DESIGNATION OF SERVICE E-MAIL ADDRESS

Pursuant to *Fla. R. Civ. P. 1.080* and *Fla. R. Jud. Admin. 2.516*, undersigned counsel's designation of his primary e-mail address for service of all papers and pleadings filed in this action is as follows:

Primary: servicetax@rvmlaw.com

Respectfully Submitted,

RENNERT VOGEL MANDLER & RODRIGUEZ, P.A.

Attorneys for Taxpayer

100 S.E. Second Street, Suite 2900

Miami, Florida 33131-2130

Telephone: (305) 577-4177

By /s/ Jason Block

JASON R. BLOCK

Florida Bar No. 0649279

SPENCER TEW

Florida Bar No. 537071