

IN THE CIRCUIT COURT OF THE 17TH
JUDICIAL CIRCUIT IN AND FOR
BROWARD COUNTY, FLORIDA

GENERAL JURISDICTION DIVISION

CASE NO.:

Plaintiff,

CHABAD OF GOLDEN ISLES, INC., a
Florida not-for-profit Corporation

vs.

MARTY KIAR, as Property Appraiser of
Broward County, Florida; ABBEY AJAYI,
as Tax Collector of BROWARD County,
Florida; and JIM ZINGALE, as Executive
Director of the State of Florida Department
of Revenue,

Defendants.

COMPLAINT

Plaintiff, CHABAD OF GOLDEN ISLES, INC., a Florida not-for-profit corporation ("Plaintiff"), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"), Abbey Ajayi, as Tax Collector of Broward County, Florida ("Tax Collector") and Jim Zingale, as Executive Director of the State of Florida Department of Revenue (the "Department"), and says:

1. This is an action for equitable, statutory and/or declaratory relief. This Court has original and exclusive jurisdiction pursuant to *Fla. Stat.* §§ 26.012, 86.011, 194.036 and 194.171.
2. Venue is proper in Broward County as the Property Appraiser and the subject property, as described below, are located in Broward County, Florida.
3. Plaintiff, CHABAD OF GOLDEN ISLES, INC., a Florida not-for-profit corporation

is the legal title holder of the real property located in Broward County assessed under Folio No. 514226051270 and having property address of 425 Layne Blvd., Hallandale Beach, FL 33009 (the "Property").

4. Property Appraiser is the duly elected Property Appraiser of Broward County, Florida. He is charged with the responsibility of discharging the duties of said office and is named herein in accordance with *Fla. Stat. § 194.181(2)*.

5. Tax Collector is the duly appointed and acting tax collector for Broward County, Florida, and is obligated to discharge the duties of said office. She is named herein in accordance with *Fla. Stat. § 194.181(3)*.

6. Department is named herein in accordance with *Fla. Stat. § 194.181(5)* because the denial of the religious classification by the Property Appraiser and denial for non-payment is being contested on the grounds that they are contrary to the laws of equity and fairness and the Constitution and laws of the State of Florida.

7. All conditions precedent to this lawsuit have occurred, have been performed or have been duly attempted to have been performed, were waived, or excused.

8. Plaintiff has paid or has attempted to pay the amount of the tax which the taxpayer admits in good faith to be owing on the Property as required under *Fla. Stat. § 194.171(3)* and (4). Evidence of said good faith payment and/or attempt to make said good faith payment is attached hereto and incorporated by reference as Exhibit "A".

9. Without admitting its obligation to do so, Plaintiff attempted to make a good faith payment of taxes prior to April 1, 2025; however, the Tax Collector's website does not allow a taxpayer to make a partial or good faith payment. Further, the Tax Collector's website does not provide instructions to a taxpayer as to how to make a good faith or partial payment.

10. Plaintiff appeared at the Tax Collector's office on May 15, 2025 and prior to the filing of

this lawsuit and attempted to make the required good faith payment required under Fla. Stat. §194.171(3) and (4) in order to file this lawsuit; however, the Tax Collector refused to accept the Plaintiff's good faith payment.

11. On May 16, 2025, Plaintiff's counsel advised the Tax Collector that its failure to accept Plaintiff's good faith payment was a violation of its statutory duties under Fla. Stat. § 194.171(3) and Plaintiff made a second attempt on May 16, 2025, prior to the filing of this lawsuit, to make the good faith payment required by Fla. Stat. § 194.171(3) and (4).

12. Again the Tax Collector refused to accept the Plaintiff's good faith payment required by Fla. Stat. § 194.171(3) and (4).

13. The Tax Collector's actions in this matter constitute a violation of its statutory duties, causing harm to Plaintiff.

14. As a result of the Tax Collector's violation of its statutory duties, Plaintiff's counsel wire transferred the required good faith payment to the Tax Collector on May 19, 2025 (a copy of the proof of wire transfer payment made to the Tax Collector is attached as the aforementioned Exhibit "A").

15. The Tax Collector, as of the filing of this Complaint, has failed to provide Plaintiff with the receipt for the payment required by Fla. Stat. § 194.171(3).

16. Plaintiff is contesting (i) the denial by the Property Appraiser of the religious exemption classification of the Property for 2024 as provided for in its DR-504 Application for Religious Exemption and (ii) the denial for non-payment for the religious exempt classification of the Property.

17. By warranty deed dated, December 26, 2023, and recorded December 28, 2023, as instrument No. 119308470 of the Public Records of Broward County, Florida, Plaintiff acquired title to the Property.

18. On or about July 22, 2024, Plaintiff submitted its DR-504 Application for Religious

Exemption of the Property (the "Application") to the Property Appraiser. Due to the confidential nature of DR-504 religious exemption applications, a copy of the Plaintiff's Application, including all supplements will be filed with this Court in a separate filing.

19. On or about September 18, 2024, the Property Appraiser denied Plaintiff's Application.

20. On or about October 15, 2024, Plaintiff submitted its appeal of the Property Appraiser's denial and on or about November 7, 2024, the Value Adjustment Board accepted and/or processed the appeal as Value Adjustment Board Petition No. 2024-21910.

21. The Value Adjustment Board scheduled a hearing on Plaintiff's Petition No. 2024-21910 for March 5, 2025, and the hearing took place as scheduled before Magistrate Dawn Grace-Jones.

22. When the Value Adjustment Board fails or is unable to schedule a hearing on a pending religious exemption petition more than 30 days prior to April 1 of the tax year at issue, the fundamental principles of equity and fairness provide that the Tax Collector should be required to provide an extension of time for the taxpayer to make any required payment which may be provided for under Florida Statute 194.014 to maintain a petition to appeal an assessment.

23. In addition or alternatively, in the event that a Petition for a religious exemption classification is heard prior to April 1 of the subject tax year, but for reasons beyond the control of the taxpayer, the fundamental principles of equity and fairness together with the provisions and intent of Florida Statute 194.014 provide that the Property Appraiser and the Tax Collector should be required to provide the taxpayer with an automatic extension of not less than 60 days to make any good faith or partial payment which may be due pursuant to Florida Statute 194.014. This reasonable period of time provides the Value Adjustment Board Magistrate time to issue and process his or her ruling, and to the extent a Petition is or may be granted, for the Tax Collector to issue a corrected tax bill for the taxpayer.

24. On or about April 3, 2025, the Value Adjustment Board's decision to grant the Plaintiff's Petition to classify the Property as religious was uploaded to the Value Adjustment Board's Axia portal (the "Granting Decision"). A copy of the Granting Decision is attached hereto as Exhibit "B".

25. The Value Adjustment Board's Granting Decision remanded the matter to the Property Appraiser with instructions to grant the exemption and recalculate the taxes, if any, to be due.

26. On or about April 7, 2025, the Property Appraiser complied with the Granting Decision's orders and approved the Plaintiff's application for religious exemption of the Property for tax year 2024. A copy of the Property Appraiser's approval letter dated April 7, 2025, together with a copy of the Property Appraiser's Property Card for the Property indicating the religious classification being granted is attached hereto as composite Exhibit "C".

27. On or about April 18, 2025, after the matter had been ruled on and/or resolved, the Value Adjustment Board uploaded a denial of classification of the Property for non-payment. A copy of the Denial for Non-Payment with Axia stamp date of April 18, 2025, is attached hereto as Exhibit "D".

28. Upon information and belief, when Petitions are heard prior to property taxes being deemed delinquent (in 2024, April 2, 2025) and a Petition is, may or will be granted, it is the practice and custom of the Property Appraiser and Tax Collector to grant extensions of time for taxpayers to make required and/or good faith payments as provided for under Section 194.014, Florida Statutes.

29. For reasons unknown at this time, although the Plaintiff's Petition was heard well prior to April 2, 2025, no extension of time was provided to the Plaintiff to make any required good faith payment.

30. For reasons unknown at this time, although the Plaintiff's Petition was heard well prior to April 2, 2025, the Value Adjustment Board's ruling was not uploaded to the Axia portal until

April 3, 2024...coincidentally one (1) day after the purported good faith payment was to have been made.

31. The Value Adjustment Board's issuance of a Denial of a Petition that had already been granted or resolved was inappropriate, untimely and/or waived and should be deemed *void ab initio*.

32. Failure to void or vacate the Value Adjustment Board's issuance of a Denial of a Petition that had already been granted and for which the Plaintiff is entitled violates the fundamental principles of fairness and equity.

33. The denial by the Property Appraiser of the Plaintiff's DR-504 application for religious classification of the Property was in violation of Florida law, specifically Florida Statute 196.196(3).

WHEREFORE, Plaintiff requests that this honorable Court issue judgment against the Defendants as follows:

(i) Declaring the Property serves a religious purpose as defined in Florida Statute 196.196 (3); that such religious purpose was functional as of January 1, 2024; and ordering the Property Appraiser to grant and/or maintain the religious classification and exemption of the Property.

(ii) Recalculating or ordering the Tax Collector to recalculate the taxes that should have been paid in tax year 2024 based upon the Property receiving religious exemption for 2024, and ordering a refund to the Taxpayer of the excess amounts paid, if any;

(iii) Declare the Value Adjustment Board's Denial of the Plaintiff's Petition for Non-Payment filed with the Axia portal on April 18, 2025, as *void ab initio*.

(iv) Order the Tax Collector to suspend all procedures for the collection of taxes against the Property prior to final disposition of this action in accordance with Florida Statute 194.171(3).

(v) Declare that the Tax Collector has violated its statutory duties for its failure to comply

with Fla. Stat. § 194.171(3).

(vi) Order that in the event that a petition for a classification or exemption is heard within 60 days of April 1 of the subject tax year, that the Property Appraiser and Tax Collector shall provide the taxpayer with an automatic extension of not less than 60 days to make any good faith or partial payment which may be due pursuant to Florida Statute 194.014.

(vii) Order the Tax Collector to update its website payment portal to provide the option to a taxpayer that has filed a petition with the Value Adjustment Board to make an on-line good faith or partial payment in accordance with Florida Statute 194.01.

(viii) Awarding costs and attorney fees in favor of Plaintiff pursuant to Fla. Stat. §194.192;
and/or as this Court may find just and proper; and

(ix) 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 the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

alan@abslawyers.com

Respectfully Submitted,

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