

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

CORDOBA OWNER LLC, a foreign
limited liability company,

CASE NO. 2022-024056-CA-01

Plaintiff,

vs.

COMPLAINT

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, Cordoba Owner, LLC ("Taxpayer"), sues 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 Department of Revenue of the State of Florida (the "Department") and alleges:

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. Taxpayer is a foreign limited liability company authorized to and conducting business in Miami-Dade County, Florida.
3. Property Appraiser lawfully holds the office of Property Appraiser of Miami-Dade County, Florida. He is charged with the responsibility of discharging the duties of said office.

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.

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

6. During all relevant times, Taxpayer was the owner of and the party responsible under the law for payment of the 2022 *ad valorem* taxes for the tangible personal property located in Miami-Dade County, Florida, assessed by Property Appraiser under Folio No. 50-025691 (the "Property").

7. Taxpayer is contesting the 2022 assessment of the Property (the "2022 TPP Assessment") in the amount of \$3,380,000.

8. Additionally, Taxpayer is contesting the 25% penalty (the "Penalty") in the amount of \$14,645.48, assessed by the Property Appraiser for Taxpayer's failure to file a 2022 Tangible Personal Property Tax Return ("2022 TPP Return").

9. Taxpayer timely filed a 2022 TPP return for the Property on or about April 25, 2022, after being granted a thirty (30) day extension to file from Defendant, Property Appraiser.

10. Property Appraiser, without justification, arbitrarily rejected Taxpayer's 2022 TPP Return and subsequently imposed a 25% Penalty based upon its improper rejection of the 2022 TPP Return. Taxpayer submits that the Penalty assessed by the Property Appraiser is unjust and should be voided.

11. Property Appraiser has certified the 2022 TPP Assessment. The 2022 TPP Assessment is in excess of the just value of the tangible personal property, in violation of Florida Statutes, including §193.011, and in violation of Article VII, Section 4 of the Florida Constitution.

12. Property Appraiser's 2022 TPP assessment of the Property is arbitrarily based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Miami-Dade County.

13. Taxpayer has paid the taxes on 2022 TPP Assessment as Property as required under *Fla. Stat. § 194.171(3) and (4)*. Evidence of said payment is attached hereto and incorporated by reference as Exhibit "A".

14. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full 2022 TPP Assessment and Penalty.

15. Property Appraiser's failure to properly consider the factors set forth in *Florida Statutes §193.011* and all other Florida statutes related thereto renders the total tax assessment inaccurate, illegal, arbitrary and violative of established requirements of law in determining just valuation of tangible personal property for *ad valorem* taxation purposes.

16. All conditions precedent to filing this action, including Taxpayer's compliance with *Florida Statutes §§194.171(2) and (3)*, has occurred, been performed, waived or excused.

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

(i) Establishing the just value of the tangible personal property and directing such adjustments between the parties as may be necessary in connection therewith or directing the Property Appraiser to reassess the tangible personal property for the 2022 tax year in compliance with Florida law, and the Florida Constitution;

(ii) Recalculating the taxes that should have been paid based on a proper assessment of the tangible personal property and ordering a refund to the Taxpayer of the excess amounts paid, plus prejudgment interest;

(iii) Voiding the Penalty assessed against Taxpayer based upon the Property Appraiser's improper rejection of Taxpayer's timely filed 2022 TPP Return;

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

(v) 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 and secondary e-mail addresses for service of all papers and pleadings filed in this action is as follows:

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