

IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL CIRCUIT
IN AND FOR BROWARD COUNTY, FLORIDA
CIVIL DIVISION

DILLARD'S, INC., a foreign
corporation,

Plaintiff,

Case No.: CACE-24-017999

v.

Division:

MARTY KIAR, as Property Appraiser;
BROWARD COUNTY, a political subdivision
of the state of Florida and JIM ZINGALE, as
Executive Director of the Florida Department
of Revenue,

Defendants.

COMPLAINT

Plaintiff, DILLARD'S, INC., a foreign corporation, sues Defendants, MARTY KIAR as Property Appraiser ("Appraiser"), BROWARD COUNTY, a political subdivision of the state of Florida ("Broward County"), and JIM ZINGALE ("Zingale"), as the Executive Director of the Florida Department of Revenue, and alleges:

1. This is an action to contest ad valorem tax assessments for the tax year **2024** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.
2. Plaintiff is a Delaware corporation.
3. Appraiser is sued herein in his official capacity pursuant to section 194.181(2), Florida Statutes.

4. Broward County is sued herein in its official capacity pursuant to section 194.181(3), Florida Statutes. Broward County abolished the office of tax collector and replaced it with the Department of Finance and Administrative Services. Charter of Broward County, Florida, section 3.06 (Rev. November 5, 2002).

5. Defendant Zingale is sued in his official capacity as Executive Director of the Florida Department of Revenue pursuant to section 194.181(5), Florida Statutes.

6. Plaintiff, notwithstanding other names used by Appraiser on the tax roll, is the owner of certain real property located in Broward County, Florida, identified by Appraiser using Property ID No. 504109-05-0050, 514013-13-0019 and 514013-13-0012 referred to hereinafter as the "Subject Property."

7. Appraiser estimated the Subject Property's just and assessed value as follows:

<u>Property ID No.</u>	<u>Just Value</u>	<u>Assessed Value</u>
504109-05-0050	\$15,265,730	\$10,016,560
514013-13-0019	\$8,500,000	\$8,500,000
514013-13-0012	\$8,335,550	\$6,442,040

hereinafter (the "assessments").

8. Plaintiff has paid the taxes which have been assessed in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipts are attached hereto as Plaintiff's Composite Exhibit "A."

9. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing its right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

10. Appraiser failed to comply with section 193.011, Florida Statutes, and professionally accepted appraisal practices in assessing the Subject Property.

11. The assessments do not represent the just value of the Subject Property as of the lien date because they exceed the market value and therefore violates article VII, section 4 of the Florida Constitution.

WHEREFORE, Plaintiff demands that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessments on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessments of the Subject Property in accordance with the Constitution of the State of Florida and section 193.011, Florida Statutes and professionally accepted appraisal practices; direct the Collector to cancel the original bill and issue new tax bills in said reassessed amounts; and finally, to award Plaintiff its costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and award such other general relief as may be just and equitable.

/s/ Patrick J. Risch

Patrick J. Risch
Florida Bar No. 0165603
HILL, WARD & HENDERSON, P.A.
101 E. Kennedy Boulevard, Suite 3700
Tampa, FL 33602
patrick.risch@hwlaw.com
val.taylor@hwlaw.com
(813) 221-3900
Attorneys for Plaintiff