

**IN THE CIRCUIT COURT OF THE SIXTEENTH JUDICIAL CIRCUIT
IN AND FOR MONROE COUNTY FLORIDA**

Edward Arduino,
Petitioner,

Case No. _____

vs.

Scott P. Russell, Property Appraiser, Sam
C. Steele, as Tax Collector and, Jim
Zingale, Executive Director of the Florida
Department of Revenue
Respondents.

**VERIFIED COMPLAINT TO REMOVE TAX LIEN AND TO REINSTATE
HOMESTEAD EXEMPTION**

Plaintiff, EDWARD ARDUINO ("ARDUINO"), by and through undersigned counsel hereby files this action against Scott P. Russell ("RUSSELL"), Property Appraiser, SAM C. STEELE ("STEELE"), as Tax Collector and as grounds thereof state the following:

1. This is an action to contest a revocation of a previously granted homestead exemption and the levy of a tax lien for the 2009 tax year on the Subject Property located at 1 Sexton Way, Key Largo, Monroe County, Florida and owned exclusively by Petitioner. (See Exhibits "A" and "B"). The Subject Property is legally described as follows:

Lot 1, STILLWRIGHT POINT, Plat No. 1, according to the Plat thereof, as recorded in Plat Book 4, Page 117, of the official records of Monroe County, Florida.

2. Defendant, Scott P. Russell is the property appraiser of Monroe County, Florida and is a necessary and proper party to this action pursuant to F.S. §194.181(2).

3. Defendant, Sam C. Steele, is the Tax Collector (CFC) of Monroe County, Florida and is a necessary and proper party to this action pursuant to F.S. §194.181(2).

4. Defendant, Jim Zingale, is the Executive Director of the Florida Department of Revenue and is a necessary and proper party to this action pursuant to F.S. §194.181(2).

5. This case is properly before the Circuit Court pursuant to F.S. §194.171(2).

6. The lien was recorded on October 24, 2019. Petitioner is within the allotted five (5) year statute of limitations to challenge the tax lien.

7. The stated reason for the revocation of homestead exemption was that Plaintiff “did not make the property claimed as homestead [his] permanent residence, FS 196.011, FS 196.015, and 196.031.

8. Based upon discovery in the parallel case to the instant action (Case No. 19-CA-000276-P), it is believed that the Defendant’s basis for revocation of Homestead status is due to renting a portion of the property out during the 2009 tax year.

9. Petitioner asserts that, pursuant to the decision in *Furst v. Rebholz*, 361 So.3d 293 (Fla. 2023), the Petitioner is entitled to retain his homestead status on 26% of the Subject Property’s total value as he remained a permanent resident in 1,005 out of 3,882 square feet of living area.

10. As a result, there should only have been a “reset” (re-assessment at fair market value/actual value) on 74% of the property’s value, rather than the entire 100%.

11. Petitioner has provided all evidence and sworn statements evincing that he permanently resided at the Subject Property on one floor of the home and that he rented 76% of the square footage.¹

12. Petitioner has been damaged by the improper levy of a tax lien on his property and by the revocation of the *entire 100%* of his previously granted homestead exemption.

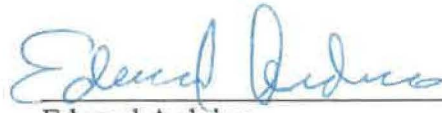
¹ There are hundreds of pages of discovery as well as depositions of various individuals in the parallel case (19-CA-000276-P) establishing this fact.

WHEREFORE, Plaintiff, EDWARD ARDUINO, respectfully asks that this Court grant this Petition and Order that the Tax Appraiser recalculate (reduce) the 2009 tax lien to reflect a maintaining of 26% of his homestead status and grant any other relief this Court deems just and appropriate.

VERIFICATION

I understand that I am swearing or affirming under oath to the truthfulness of the Verified Complaint and that the punishment for knowingly making a false statement includes fines and/or imprisonment.

Dated: 10-22-24


Edward Arduino

STATE OF FLORIDA)
COUNTY OF Volusia)

Sworn to or affirmed and signed before me on 10/22/24 by Edward Arduino


NOTARY PUBLIC OR DEPUTY CLERK

James Miles
{Print, type, or stamp commissioned name
of notary or deputy clerk}

 Personally Known

 X Produced Identification

Type of identification produced FLDL



JAMES MILES
Notary Public
State of Florida
Comm# HH224358
Expires 4/23/2026

RESPECTFULLY SUBMITTED on this 22nd day of October 2024,

By: /s/ David G. Hutchison
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