

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

HAMILTON W. CLARK,

CASE NO:

Plaintiff,

vs.

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

Defendants.

COMPLAINT

Plaintiff, Hamilton W. Clark ("Taxpayer"), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"), Broward County, a political subdivision of the State of Florida ("Broward County"), and Jim Zingale, as Executive Director of the State of Florida, Department of Revenue ("Department") (collectively, "Defendants") and alleges:

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 Broward County as the subject property, as described below, and the Property Appraiser, are located in Broward County, Florida.

2. Taxpayer is an individual over 18 years of age, and a resident of

Broward County, Florida.

3. 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 as a party in accordance with *Florida Statute §194.181(2)*.

4. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with *Florida Statute §194.181(3)*, as it is responsible for the overall supervision of the assessment and collection of taxes for Broward County, Florida, through its Records, Taxes and Treasury Division.

5. Department is named as a defendant to this action as mandated by *Florida Statute §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. Taxpayer was the owner and the party responsible under the law for payment of 2022 *ad valorem* taxes for the real property located in Broward County, Florida assessed under Parcel Number 4942-36-02-0230 (the "Property").

7. Property Appraiser certified the 2022 Property assessments. Such assessments are in excess of the Property's just value, in violation of *Florida Statutes*, including *§193.011*, and in violation of Article VII, Section 4 of the Florida Constitution.

8. Property Appraiser's assessments of the Property are arbitrarily

based on appraisal practices which are not professionally accepted appraisal practices nor acceptable mass appraisal standards within Broward County.

9. Taxpayer has paid the taxes on the Property as required under *Fla. Stat. §194.171(3) and (4)*. Evidence of said payment is attached as Exhibit "A".

10. Taxpayer will be irreparably damaged if Defendants are permitted to keep the collection of the full tax based on the Property Appraiser's assessments.

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

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

WHEREFORE, Taxpayer demands judgment against the Defendants as follows:

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

(ii) Recalculating the taxes that should have been paid based on an assessment equal to the 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.

MORGAN, OLSEN & OLSEN, LLP
Attorneys for Plaintiff
633 South Federal Highway, Suite 400A
Fort Lauderdale, FL 33301
Phone: (954) 524-3111 / Fax: (954) 463-3570
Email: golsen@morganolsen.com
Email: wmorgan@morganolsen.com

/s/ Gregory G. Olsen
GREGORY G. OLSEN, ESQUIRE
F.B.N. 247251
WALTER L. MORGAN, ESQUIRE
F.B.N. 148324

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