

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

HARBOR BEACH PROPERTY, LLC, a  
foreign limited liability company and  
LAUDERDALE BEACH ASSOCIATION,  
a Florida general partnership,

Plaintiffs,

Case No: CACE24017482

v.

Division: 04

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

Defendants.

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**COMPLAINT**

Plaintiffs, HARBOR BEACH PROPERTY, LLC, a foreign limited liability company and LAUDERDALE BEACH ASSOCIATION, a Florida general partnership, sue 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 an ad valorem tax assessment for the tax year **2023** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, section 5 and 20 of the Florida Constitution.

2. Plaintiff HARBOR BEACH PROPERTY, LLC (“HARBOR”) is a Delaware limited liability company. Plaintiff LAUDERDALE BEACH ASSOCIATION (“LAUDERDALE”) is a Florida general partnership.

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 the tax collector and replaced it with the Department of Finance and Administrative Services. Charter of Broward County, Florida, section 3.06 (Rev. November 4, 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 HARBOR is the fee owner of certain real property located in Broward County, Florida, identified by Appraiser using Folio No. **504213-19-0010**, referred to hereinafter as the “Subject Property.” Plaintiff LAUDERDALE is the Subject Property’s lessee and contractually responsible for paying any ad valorem taxes assessed against it. LAUDERDALE also has HARBOR’S written permission to contest the assessment.

7. Appraiser estimated the Subject Property’s just and assessed values for ad valorem purposes as follows:

<u>Just Value</u>	<u>Assessed Value</u>
<b>\$362,548,940</b>	<b>\$272,250,000</b>

hereinafter (the “assessment”).

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

9. Plaintiffs have performed all conditions precedent which are required to be performed by Plaintiffs in establishing their rights 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 assessment does not represent the just value of the Subject Property as of the lien date because it exceeds the market value and therefore violates article VII, section 4 of the Florida Constitution.

12. The assessment includes the value of certain intangible property in the assessment, in violation of article VII, section 1(a) of the Florida Constitution.

**WHEREFORE**, Plaintiffs demand that this Court take jurisdiction over this cause and the parties hereto; enter an order setting aside the assessment on the Subject Property as excessive; determine the appropriate appraisal methodology to be used in assessing the Subject Property; establish the proper assessment 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 a new tax bill in said reassessed amount; and finally, to award

Plaintiffs their 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/ Robert E. V. Kelley, Jr.*

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

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