

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

HOLIDAY CVS, LLC, a Florida limited liability company, CASE NO.

Plaintiff,

vs.

COMPLAINT

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.

Plaintiff, Holiday CVS, LLC ("Taxpayer"), sues Defendants, Marty Kiar, as Property Appraiser of Broward County, Florida ("Property Appraiser"), Broward County, a political subdivision of the State of Florida ("Tax Collector"), 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 a Florida limited liability company authorized to and conducting business in 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 Statutes* §194.181(2).

4. Broward County, a political subdivision of the State of Florida, is being named as a party in accordance with Florida Statutes §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 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. Taxpayer leases the real property which is the subject of this action located in Broward County, Florida and assessed by the Property Appraiser under Folio No. 514223-12-0020 (the "Property"). Pursuant to the terms of the lease dated December 10, 2015 (hereinafter the "Lease"), Taxpayer is responsible for payment of all real property taxes assessed against the Property and is authorized to contest the subject *ad valorem* taxes. Therefore, in accordance with Section 194.181(1)(a), *Fla. Stat.*, Taxpayer is the proper Plaintiff to bring this action.

7. Property Appraiser certified the 2021 Property assessment. Such assessment is 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 assessment of the Property is 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 assessment.

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 Statutes §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 2021 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.

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 the primary e-mail address for service of all papers and pleadings filed in this action is as follows:

servicetax@rvmrlaw.com

Respectfully Submitted,

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