

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

HOLLYWOOD FL OWNER, LLC, a
foreign limited liability company and
HFL LANDINGS OWNER LLC, a
foreign limited liability company,

Plaintiffs,

Case No: CACE-24-017632

v.

Division: 14

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.

COMPLAINT

Plaintiffs, HOLLYWOOD FL OWNER, LLC, a foreign limited liability company (“HOLLYWOOD FL”) and HFL LANDINGS OWNER, LLC, a foreign corporation (“HFL LANDINGS”), 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:

Allegations Common to All Counts

1. This is an action to contest ad valorem tax assessments for the tax year **2023** and this Court has jurisdiction pursuant to Chapter 194, Florida Statutes, and article V, sections 5 and 20 of the Florida Constitution.

2. Plaintiff, HOLLYWOOD FL OWNER, LLC is a Delaware limited liability company. Plaintiff, HFL LANDINGS OWNER, LLC is a Delaware limited liability company. Plaintiffs are related business entities.

3. Appraiser is sued herein in her official 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. Plaintiffs have performed all conditions precedent which is 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.

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

8. 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.

9. Appraiser has included the value of certain intangible property in the assessments, in violation of article VII, section 1(a) of the Florida Constitution.

Count I

10. Plaintiffs re-allege and incorporates Paragraphs 1 - 9 as if set forth fully hereinbelow.

11. Plaintiff HOLLYWOOD FL is the owner of certain real property located in Broward County, Florida, identified by Appraiser as Parcel **514223-17-0010**, hereinafter referred to as the "Subject Property."

12. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Just Value</u>	<u>Assessed Value</u>
\$589,971,910	\$422,258,810

hereinafter, the "assessment."

13. Plaintiff 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."

WHEREFORE, Plaintiff demands 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

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.

Count II

14. Plaintiff re-alleges and incorporates Paragraphs 1 - 9 as if set forth fully hereinbelow.

15. Plaintiff HFL LANDINGS is the owner of certain real property located in Broward County, Florida, identified by Appraiser as Parcel **514223-17-0040**, hereinafter referred to as the "Subject Property."

16. Appraiser estimated the just and assessed value of the Subject Property for ad valorem purposes as follows:

<u>Just Value</u>	<u>Assessed Value</u>
\$32,303,710	\$23,219,080

hereinafter, the "assessment."

17. Plaintiff 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 "B."

WHEREFORE, Plaintiff demands 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 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/ Robert E. V. Kelley, Jr.

Robert E. V. Kelley, Jr.

Florida Bar No. 451230

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