

**IN THE CIRCUIT COURT OF  
THE ELEVENTH JUDICIAL  
CIRCUIT, IN AND FOR MIAMI-DADE  
COUNTY, FLORIDA**

**INTERNATIONAL AVIATION TRAINING SERVICES, LLC.**

**Plaintiff,**

v.

**Case No.**

**MIAMI-DADE COUNTY PROPERTY APPRAISER  
MIAMI-DADE COUNTY TAX COLLECTOR, &  
STATE OF FLORIDA, DEPARTMENT OF REVENUE.**

**Defendant.**

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**COMPLAINT**

Plaintiff, INTERNATIONAL AVIATION TRAINING SERVICES, LLC (“IATS” or “Plaintiff”), pursuant to chapter 194, Florida Statutes (“F.S.”), sues Defendants, MIAMI-DADE COUNTY PROPERTY APPRAISER, MIAMI-DADE COUNTY TAX COLLECTOR, and STATE OF FLORIDA, DEPARTMENT OF REVENUE. (collectively “Defendants”), and alleges:

**PARTIES**

1. Plaintiff is a Florida corporation and is authorized to do business in Florida, with its principal place in Miami, Florida. For purposes of this proceeding, Plaintiff’s address is that of the undersigned counsel.

2. The Defendant, Miami-Dade County Property Appraiser (the “Appraiser”) is the property appraiser with the responsibility of administering the county ad valorem tax laws, including those dealing with tangible personal property taxes. The Appraiser’s address for the

purpose of this proceeding is Miami-Dade County Property Appraiser, Stephen P. Clark Center, 111 N.W. 1<sup>st</sup> Street, Suite 710, Miami, FL 33128.

3. The Defendant, Miami-Dade County Tax Collector (the “Tax Collector”), is the tax collector with the responsibility of collecting current and delinquent property taxes, including those dealing with tangible personal property taxes. The Tax Collector’s address for the purpose of this proceeding is 140 West Flagler Street, 1st Floor, Miami, FL 33130.

4. The Defendant, State of Florida, Florida Department of Revenue (the “Department”), is an agency of the State of Florida with the responsibility for the administration and enforcement of Florida’s state tax laws. The Department’s address for the purpose of this proceeding is the General Counsel’s Office, 2450 Shumard Oaks Blvd., Building 1, Tallahassee, FL 32399.

#### VENUE AND JURISDICTION

5. On or around August 28, 2024, the Plaintiff received a Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments (the “Notice”). Pursuant to the Notice, the Appraiser was assessing tangible personal property tax against Plaintiff.

6. On or around September 13, 2024, the Plaintiff timely appealed the Notice. Plaintiff argued that the tax assessment was issued to the incorrect entity and that the tax assessment was otherwise inaccurate.

7. On or around December 13, 2024, the Appraiser issued a VAB Denial for non-payment / 2023 (the “Notice of VAB Denial”) for failure to file a timely tangible personal property tax return for IATS. A copy of the Notice of VAB Denial is attached as Exhibit A.

8. Pursuant to the terms of the Notice of VAB Denial, the Appraiser stated that if the Plaintiff was not satisfied with the decision of the Appraiser, then the Plaintiff could contest the assessment in Circuit Court.

9. Here, the Plaintiff is not satisfied with the decision of the Appraiser, and is hereby exercising its right to contest the assessment in Circuit Court.

10. Further, pursuant to section 194.171, F.S., a taxpayer has 60 days from the date of a value adjustment board decision to file an action in Circuit Court.

11. Here, the Plaintiff is filing an action in this Court within 60 days of the value adjustment board's decision rendered on December 13, 2024.

12. Therefore, this Court has jurisdiction.

13. Pursuant to section 194.171, F.S., venue is proper in Miami-Dade County because that is where the property at issue is located.

14. Plaintiff has complied with all conditions precedent to filing this Complaint and the Complaint is timely filed.

15. Specifically, Plaintiff has paid the assessment in its entirety.

16. By filing this Complaint, the Plaintiff challenges the assessment determined by the Defendant.

17. The Plaintiff is uncertain of its rights and duties under chapters 192, 193, and 194, F.S., and seeks judicial determination thereof. Without such declaration, Plaintiff will be deprived of property which the Appraiser seeks to erroneously tax.

18. During all times pertinent to this action, Plaintiff was authorized to do business in Florida.

## FACTS

19. Plaintiff is associated with a related entity, Aviation Training International, LLC (“ATI”). As part of this association, Plaintiff owns a training facility and provides training for domestic and international pilots; and ATI owns the company assets.

20. Currently, five assets are being used at the Plaintiff’s training facilities: Airbus 330 Simular 1 (“A330 Sim 1”), Airbus 330 Simular 2 (“A330 Sim 2”), Boeing 777 (“B777”), Airbus 320 (“A320”), and Eclipse Simulator (“Eclipse”).

21. ATI owns A330 Sim 1 and A330 Sim 2. The remaining assets are owned by entities that are unrelated to the Plaintiff and ATI. Specifically, CF Freighters owns B777; CAE, Inc., owns A320; and Eclipse Aerospace owns Eclipse.

22. Pursuant to the Notice, the Plaintiff—despite not owning any of the assets—was issued a tangible personal property tax assessment for the assets. Plaintiff disputes that it owes taxes on property, which it does not own. Any assessment relating to assets A330 Sim 1 and A330 Sim 2 should be going through ATI, not Plaintiff.

23. Moreover, neither Plaintiff nor ATI own assets B777, A320, or Eclipse. Thus, any assessment relating to those assets should be going through the entities that own those assets. Upon information and belief, the entities that own those assets have been paying tangible personal property tax on those assets.

24. Even if Plaintiff owned the assets, the assessment should be significantly reduced to consider the intangible personal property. Specifically, the simulators do not include software. Rather, Plaintiff customizes software to meet the needs of its customers and students. Because customized software is intangible personal property, the software should not be subject to the tangible personal property tax assessment.

25. Ultimately, Plaintiff disputes the Notice and the Notice of VAB Denial because (1) Plaintiff does not own the assets, and (2) even if Plaintiff owned the assets, the assessment should be significantly reduced.

### COUNT I

26. Plaintiff realleges and incorporates by reference the allegation of paragraphs 1 through 25 and further alleges as follows:

27. The Notice and Notice of VAB Denial are invalid because Plaintiff does not own the assets that are subject to the assessment.

28. Any assessment for assets A330 Sim 1 and A330 Sim 2 should be going through ATI. And any assessment for assets B777, A320, and Eclipse, should be going through the entities that own those assets.

29. Because the incorrect entity was assessed, the Notice and Notice of VAB denial are invalid and should be withdrawn.

### COUNT II

30. Plaintiff realleges and incorporates by reference the allegation of paragraphs 1 through 29 and further alleges as follows:

31. Even if Plaintiff owned the assets subject to the assessment, the assessment should still be significantly reduced to consider the intangible personal property.

32. Intangible personal property is not subject to tangible personal property tax. The software that supports simulators is intangible personal property, which is not taxable as tangible personal property.

33. Thus, even if Plaintiff owned the assets, the assessment should be significantly reduced to remove any tax relating to the software.

### COUNT III DECLARATORY RELIEF

34. Plaintiff realleges and incorporates by reference the allegations of paragraphs 1 through 33 and further alleges as follows:

35. There exists a bona fide, actual, and present practical need for a declaration that Plaintiff does not own the assets subject to the Notice and, even if Plaintiff owned the assets, that the Notice should be reduced to consider the intangible personal property.

36. The declaration deals with a present, ascertained or ascertainable state of facts or present controversy regarding the respective rights and obligations of Plaintiff.

37. The right and obligations of Plaintiff are dependent upon the facts or the law applicable to those facts.

38. Plaintiff and Defendants have an actual, present, adverse, and antagonistic interest in the subject matter, either in fact or in law.

39. Without such declaration, Plaintiff will be taxed on property not subject to tangible property, taxed twice on the property or otherwise erroneously assessed tax and therefore deprived of property without legal authority.

40. Issuance of a declaratory judgment as to the rights and obligations of the parties will, therefore, contribute to the efficient resolution of this dispute and any future dispute arising thereunder.

41. All antagonistic and adverse interests are before the Court.

WHEREFORE, Plaintiff respectfully requests this Court grant the following relief:

- A. Enter a Judgment that the Defendant's action in levying the assessment against Taxpayer is improper;
- B. Enter a judgment that the assessment attributable to the property that the Plaintiff does not own be removed as the amounts assessed are invalid and illegal.
- C. Enter a Judgment that the interest and penalties calculated by the Defendant be removed because they are illegal and invalid.
- D. Award Plaintiff its reasonable attorney's fees and costs;
- E. Provide such other relief as the Court deems appropriate.

Respectfully submitted,

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