

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR SARASOTA COUNTY, FLORIDA

JAMISUE M. BOGGESS,

Plaintiff,

v.

Case No.

BILL FURST, as Property Appraiser of
Sarasota County, Florida, BARBARA
FORD COATES, as Tax Collector of Sarasota
County, Florida, and JIM ZINGALE, as Executive
Director of the Florida Department of Revenue,

Defendants.

COMPLAINT FOR DECLARATORY RELIEF

Plaintiff, Jamisue Boggess, sues Defendants, Bill Furst, as Property Appraiser of Sarasota County, Florida (“Appraiser”), Barbara Ford-Coates, as Tax Collector of Sarasota County, Florida (“Collector”), and Jim Zingale, as Executive Director of the Florida Department of Revenue (“Department”), and alleges:

1. This is an action for a declaratory judgment to challenge the removal of a homestead exemption and the benefits of the Save Our Homes cap from property in Sarasota County, Florida. This Court has jurisdiction pursuant to Chapter 194, Florida Statutes, article V, sections 5 and 20 of the Florida Constitution, and section 86.011, Florida Statutes.
2. Plaintiff, Jamisue M. Boggess, is the owner of certain real property located at 1217 Mango Avenue in Venice, Florida and identified as Parcel No. 0410-07-0047 [the “Property”].
3. Appraiser is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(2), Florida Statutes.

4. Collector is sued herein in her official capacity and is a necessary party to the action pursuant to section 194.181(3), Florida Statutes.

5. Defendant Jim Zingale is sued herein in his official capacity and is a necessary party to the action pursuant to section 194.181(5), Florida Statutes.

Count I: 2014-2023 Homestead Exemptions

6. The Plaintiff re-alleges and incorporates by reference the allegations of paragraphs 1-5 of the Complaint as though fully set forth herein.

7. The Plaintiff applied for and received a homestead exemption on the Property in the 2000 tax year. She continued to receive a homestead exemption on the property through and including the 2023 tax year.

8. On January 1, 2024, Appraiser sent the Plaintiff a letter notifying her that the homestead exemption would be retroactively removed from the Property for the 2014 through 2023 tax years. The reason stated was: "owner not a permanent resident on the property on January 1." A copy of that letter is attached as Exhibit "A." The letter indicated that if the Plaintiff did not pay back taxes, penalties and interest of \$41,404.04 by January 31, 2024, the Property Appraiser would record a tax lien against the Property.

9. On January 1, 2024, the Plaintiff paid the back taxes, penalties and interest in full. A copy of the receipt for payment of the back taxes, penalties and interest is attached hereto as Exhibit "B."

10. From January 1, 2014 to and including January 1, 2023, the Plaintiff owned the Property and made it her permanent residence.

11. The Plaintiff was entitled to a homestead exemption and the benefits of article VII, section 4 of the Florida Constitution and section 193.155(4)(d), Florida Statutes [the "Save

Our Homes cap”] on the Property for the years 2014-2023. Thus, the Property Appraiser’s retroactive removal of the Plaintiff’s homestead exemption and the benefits of the Save Our Homes cap in the 2014-2023 tax years was unlawful.

WHEREFORE, Plaintiff demands that this Court enter an order reinstating the homestead exemption and Save Our Homes cap on the subject property in the 2014-2023 tax years, ordering the Defendant Tax Collector to refund the amount of back taxes, penalties, and interest paid to avoid the recording of a tax lien, awarding Plaintiff her costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and awarding such other general relief as may be just and equitable.

Count II: 2024 Homestead Exemption

12. The Plaintiff re-alleges and incorporates by reference the allegations of paragraphs 1-5, 7-8 and 10-11 of the Complaint as though fully set forth herein.

13. In 2023, the assessed value of the Plaintiff’s property was \$217,109.00. Pursuant to the section 193.155, Florida Statutes, as long as the Plaintiff continued to receive a homestead exemption on the Property in 2024, the assessed value of the Property should not have increased more than 3% in 2024.

14. The Plaintiff received a homestead exemption on the Subject Property in 2024.

15. However, due to the Property Appraiser’s removal of her homestead exemption in the 2014-2023 tax years, the Plaintiff did not receive the benefits of the Save Our Homes cap in 2024. Thus, in 2024, the assessed value of her property was \$427,600.00, which is much more than 3% higher than the assessed value of her property in 2023.

16. Plaintiff has paid the 2024 taxes on the Subject Property in full, pursuant to section 194.171(3)(4), Florida Statutes. A copy of the receipt for payment of the taxes is attached hereto as Exhibit "C."

17. Plaintiff has performed all conditions precedent which are required to be performed by Plaintiff in establishing her right to bring this action. Specifically, this action has been filed within the time period prescribed by section 194.171(2), Florida Statutes.

18. The Plaintiff was entitled to the homestead exemption on the Property in 2014-2024, pursuant to article VII, section 6 of the Florida Constitution and section 196.031, Florida Statutes, and thus the Appraiser's calculation of the assessed value of the Property in 2024 was unlawful.

WHEREFORE, Plaintiff demands that this Court enter an order directing the Property Appraiser to recalculate the 2024 assessed value and taxable value of the Property, ordering the Collector to cancel the original tax bill, issue a new tax bill that reflects the correct assessed value and taxable value, and to refund any overpayments, awarding Plaintiff her costs incurred in bringing this action pursuant to section 194.192, Florida Statutes, and awarding such other general relief as may be just and equitable.

JOHNSON LEGAL OF FLORIDA, P.L.
2937 Bee Ridge Rd. Suite 1
P.O. Box 20998
Sarasota, FL 34276
Phone: (941) 926-1155
Fax: (941) 926-1160
Email: sjohnson@johnsonlegalfl.com
Attorney for Plaintiff Jamisue Boggess

/s/ Sherri L. Johnson
SHERRI L. JOHNSON
Florida Bar No. 0134775