

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

MARIE V. WATTS, as Trustee of the
Marie Nordvik Watts Revocable Trust,

Plaintiff,

v.

CASE NO.: 2025 CA 001988 NC

BILL FURST, as Sarasota County
Property Appraiser,
JIM ZINGALE, as Executive Director of
the Florida Department of Revenue, and
MARK C. BECKMEYER, as Personal Representative of the
ESTATE OF WILLIAM J. BECKMEYER,

Defendants.

COMPLAINT

Plaintiff, **MARIE V. WATTS, as Trustee of the Marie Nordvik Watts Revocable Trust** ("Ms. Watts" or "Plaintiff"), sues **BILL FURST**, as Sarasota County Property Appraiser (the "Property Appraiser"), **JIM ZINGALE**, as Executive Director of the Florida Department of Revenue (the "DOR"), and the **MARK C. BECKMEYER**, as Personal Representative of the **ESTATE OF WILLIAM J. BECKMEYER** (the "Beckmeyer Estate"), and as grounds state as follows:

Parties and Venue

1. Plaintiff Marie V. Watts is a resident of Sarasota County, Florida.
2. The Property Appraiser is the elected property appraiser in and for Sarasota County, Florida.
3. The Property Appraiser is sued in his official capacity as a necessary party to this action pursuant to Section 194.181(2)(a), Florida Statutes.

4. The DOR is sued in his official capacity and pursuant to Section 194.181(5), Florida Statutes.

5. Dr. Beckmeyer died on July 3, 2024, while domiciled in Sarasota County, Florida. The Beckmeyer Estate is pending in Sarasota Circuit Court, in the Probate Action styled *In Re: Estate of William J. Beckmeyer*, 2024 CP 5752.

6. The property and tax lien at issue are in Sarasota County, and the Beckmeyer Estate is pending in Sarasota County.

7. Venue is therefore appropriate in Sarasota County, Florida.

Background

8. Marie V. Watts has resided at her Longboat Key condominium unit, at 2410 Harbourside Drive, Apt. 124, Longboat Key, FL 34228 (the “Watts Property”) permanently and continuously since at least 1994.

9. Ms. Watts has had a homestead exemption on the Watts Property pursuant to Section 196.031, Florida Statutes, since tax year 1994.

10. Ms. Watts has not applied for or claimed a homestead exemption on any other property since 1994.

11. Marie V. Watts, a widow, married William Beckmeyer, a widower, on June 20, 2015. For both, this was their second marriage following the passing of their first spouses.

12. Prior to the marriage, Dr. Beckmeyer resided and claimed homestead on a separate property at 3340 Sabal Cove Ln, Longboat Key, FL 34228 (the “Beckmeyer Property”).

13. Dr. Beckmeyer sold the Beckmeyer Property in April 2017. The deed is recorded in the Sarasota County Official Records at Instrument Number 2017052433.

14. After the couple's marriage, Dr. Beckmeyer moved into the Watts Property, where he continued to reside until his death in July 2024, at the age of 94.

15. On January 1, 2025, the Property Appraiser sent Ms. Watts a Notice of Tax Lien for the Watts Property seeking to impose back taxes and penalties for tax years 2016 through 2024, claiming that Ms. Watts had received the benefit of a residency based exemption or credit on another property in Sarasota, despite that being physically impossible after the sale of the Beckmeyer Property in 2017.

16. The Property Appraiser's cover letter to Ms. Watts enclosing the lien stated that Ms. Watts married Dr. Beckmeyer on June 20, 2015, and that both Ms. Watts and Dr. Beckmeyer had claimed homestead exemptions on their respective properties for the 2016 and 2017 tax years.

17. The Property Appraiser subsequently recorded a Tax Lien on the Watts Property at Sarasota County Official Records on February 25, 2025, at Instrument Number 2025028749 (the "Tax Lien"). **The Tax Lien is attached as Exhibit "1" hereto.**

COUNT 1 – DECLARATORY JUDGMENT

18. Plaintiff realleges and incorporates paragraphs 1 through 17 as though fully set forth herein.

19. This is an action for declaratory relief pursuant to Section 86.011, *et seq.*, Florida Statutes, against all named Defendants.

20. Marie V. Watts has resided permanently and consistently at the Watts Property since 1994. In that time, Ms. Watts never abandoned the Watts Property as her homestead.

21. Even if Dr. Beckmeyer inadvertently received a homestead exemption on the Beckmeyer Property for roughly a year and a half after the couple married, until he sold his prior

residence in April 2017, the Property Appraiser's assessment of back taxes and penalties for all tax years from 2016 to 2024 and imposition of the Tax Lien in January 2025 is improper.

22. To the extent Dr. Beckmeyer's separate property received a homestead exemption, and to the extent this was a violation under Article VII Section(b) of the Florida Constitution,¹ that alleged "violation" ended in 2017 when Dr. Beckmeyer sold the Beckmeyer Property.

23. Pursuant to Section 95.11(3)(m), Fla. Stat., the applicable Statute of Limitations is four years. Thus, any action by the Property Appraiser attempting to enforce the Tax Lien for an alleged "violation" dating back to 2017 would be well outside the limitations period.

24. Additionally, even if any potential enforcement action by the Property Appraiser were within the Statute of Limitations, which it is not, the penalties claimed in the Notice and Tax Lien are erroneous as to tax years 2018 through 2024.

25. Section 196.161(1)(b) provides for the assessment of back taxes, a penalty of 50 percent of the unpaid taxes for each year, and 15 percent interest for any year or years within the prior 10 *years for which a person was granted a homestead exemption to which they were not entitled*.

26. The plain language of the statute does not provide for the imposition of back taxes, penalty, and interest, for every year *thereafter* even if the alleged "violation" did not exist in those years.

27. Thus, Ms. Watts was not granted a homestead exemption to which she "was not entitled" in tax years 2018 through 2024, because neither she nor Dr. Beckmeyer received a homestead exemption on another property during those tax years.

¹ Article VII, Section 6(b) of the Florida Constitution provides that not more than one exemption shall be allowed any individual or family unit or with respect to any residential unit.

28. At most, even if the Property Appraiser could establish a “violation” within the limitations period, which it cannot, at most the back taxes, penalty, and interest would apply only to tax years 2016 and 2017.

29. Additionally, Ms. Watts and Dr. Beckmeyer were entitled to a homestead exemption on one of their properties in 2016 and 2017. The Property Appraiser is not entitled to unilaterally choose which of the two homestead exemptions to retroactively revoke, as he has attempted to do here.

30. Indeed, Ms. Watts and Dr. Beckmeyer clearly intended to make the Watts Property their family homestead, as they did in fact reside there continuously after their marriage and sold the Beckmeyer Property shortly thereafter.

31. Thus, if one of the exemptions is to be revoked, it should be the exemption received by the Beckmeyer Property in 2016 and 2017, not the exemption received by the Watts Property. However, the Property Appraiser would face the same Statute of Limitations issue in that case.

32. As a result of the audit and the Tax Lien filed on behalf of the Property Appraiser, Marie V. Watts is in doubt as to her rights regarding the homestead status of the Watts Property.

33. Accordingly, there is a bona fide, actual, present and practical need for a declaration.

34. The declaration will remedy a present, ascertained or ascertainable state of facts or present controversy as to a state of facts.

35. Some power, privilege or right of the Plaintiff is dependent upon the facts or the law applicable to the facts.

36. The parties have an actual, present, adverse and antagonistic interest in the subject matter.

37. The antagonistic and adverse interests are all before the Court by proper process.

38. The Plaintiff has paid the taxes which she believes in good faith are owed pursuant to Section 194.171(3) and (4), Florida Statutes.

39. Additionally, Plaintiff has performed all conditions precedent which are required to be performed in establishing her right to bring this action.

WHEREFORE, Plaintiff requests that this Court declare:

1) The Watts Property's original 1994 homestead exemption and assessment remain in full force and effect.

2) No abandonment of the homestead occurred.

3) The Tax Lien is unenforceable due to the expiration of the limitations period.

4) Alternatively, even if the Tax Lien were enforceable, the statute's plain language only permits back taxes, penalties, and interest as to tax years 2016 and 2017;

5) Alternatively, the Beckmeyer Property's homestead exemptions for 2016 and 2017 should be revoked rather than the Watts Property's; and

6) An award of costs and such other relief as the Court deems appropriate.

COUNT 2 – DECLARATORY JUDGMENT

40. Plaintiff realleges and incorporates paragraphs 1 through 17 as though fully set forth herein.

41. This is a count for declaratory relief pursuant to § 86.011, *et seq.*, Fla. Stat. as to the constitutionality, facial and as applied to Plaintiffs, of § 196.161(1)(b), Fla. Stat., enacted by Chapter 2002-18, Laws of Florida 2002, effective January 1, 2003, against the Property Appraiser and the DOR.

42. Section 196.161(1)(b), Fla. Stat., is unconstitutional on its face, and as applied, as it impairs a substantial and fundamental property right afforded by the Florida Constitution in Art. X § 4 to a person who holds legal title to real property in this state, without substantive and procedural due process of law.

43. Section 196.161(b), Fla. Stat., states that for the prior 10 years, it shall:

...be the duty of the property appraiser making such determination to serve upon the owner a notice of intent to record in the public records of the county a notice of tax lien against any property owned by that person in the county, and such property shall be identified in the notice of tax lien. Such property which is situated in this state shall be subject to the taxes exempted thereby, plus a penalty of 50 percent of the unpaid taxes for each year and 15 percent interest per annum.

44. The application of Section 196.161(1)(b), Fla. Stat., requires the Property Appraiser, an administrative body, to make factual determinations which profoundly affect a fundamental constitutional right.

45. Pursuant to Section 95.11(3), the Statute of Limitations is four years. Thus, the 2025 lien by the Property Appraiser attempting to impose back taxes and penalties for an alleged “violation” dating back to 2017 is outside the limitations period and unenforceable.

46. Further, Ms. Watts and Dr. Beckmeyer were entitled to a homestead exemption on one of their properties in 2016 and 2017. The Property Appraiser is not entitled to unilaterally choose which of the two homestead exemptions to retroactively revoke, as he has attempted to do here.

47. Indeed, Ms. Watts and Dr. Beckmeyer clearly intended to make the Watts Property their family homestead, as they did in fact reside there continuously after their marriage and sold the Beckmeyer Property shortly thereafter.

48. Thus, if one of the exemptions is to be revoked, it should be the exemption received by the Beckmeyer Property in 2016 and 2017, not the exemption received by the Watts Property. However, the Property Appraiser would face the same Statute of Limitations issue in that case.

49. The factual determinations made by the Property Appraiser in its application of § 196.161(1)(b), Fla. Stat., deny a permanent resident of Florida their right to procedural due process by the elimination of their homestead exemption, the imposition of fines, and recordation of a tax lien on their property, without first allowing for an opportunity to abate the technical violation of § 196.031(6), Fla. Stat.

50. Accordingly, there is a bona fide, actual, present and practical need for a declaration.

51. The declaration will remedy a present, ascertained or ascertainable state of facts or present controversy as to a state of facts.

52. Some power, privilege or right of the Plaintiff is dependent upon the facts or the law applicable to the facts.

53. The parties have an actual, present, adverse and antagonistic interest in the subject matter.

54. The antagonistic and adverse interests are all before the Court by proper process.

55. Plaintiff has performed all conditions precedent which are required to be performed in establishing her right to bring this action.

WHEREFORE, Plaintiff requests that this Court:

1) Declare that Section 196.161(1)(b), Fla. Stat., is unconstitutional and unconstitutional as applied to Plaintiff.

2) Reinstatement Plaintiff's homestead exemption and limitation on assessments under Save Our Homes on the Watts Property retroactively to its origination.

3) Declare that the Tax Lien is of no force and effect; and

4) Enter an award of costs and such other relief as the Court deems appropriate.

COUNT 3 – DECLARATORY JUDGMENT

56. Plaintiff realleges and incorporates paragraphs 1 through 17 as though fully set forth herein.

57. This is a count for declaratory relief pursuant to § 86.011, *et seq.*, Fla. Stat., against the Property Appraiser and the DOR.

58. Both the U.S. Constitution and the Florida Constitution prohibit excessive fines. U.S. Const. amend. VIII; Art. I, § 17, Fla. Const.

59. The fine imposed pursuant to § 196.161(1), Fla. Stat., is not remedial in nature; it is punitive.

60. The fine is plainly and undoubtedly in excess of any reasonable requirements for redressing the alleged "wrong."

61. The "wrong" at issue is not a criminal offense; it consists of Ms. Watts' husband, Dr. Beckmeyer, inadvertently continuing to receive a homestead exemption on his prior residence for a short time in 2016 and 2017 while he was attempting to sell it after moving in with Ms. Watts and making the Watts Property their family home.

62. Given the "wrong" at issue, the penalty, which includes back taxes, a 50% penalty, and interest on the penalty, not just for 2016 and 2017 but for all subsequent years after the alleged "violation" no longer persisted, and the loss of the Watts Property's 1994 assessment value, is

excessive, unduly oppressive, and unreasonably harsh, such that it would shock the conscience of reasonable people.

63. Further, such penalty is grossly disproportionate to the gravity of the "offense."

64. As a result of the foregoing, the penalty imposed pursuant to § 196.161(1), Fla. Stat. constitutes an excessive fine in violation of both the Eighth Amendment to the U.S. Constitution and Article I, § 17 of the Florida Constitution.

65. Accordingly, there is a bona fide, actual, present and practical need for a declaration.

66. The declaration will remedy a present, ascertained or ascertainable state of facts or present controversy as to a state of facts.

67. Some power, privilege or right of the Plaintiff is dependent upon the facts or the law applicable to the facts.

68. The parties have an actual, present, adverse and antagonistic interest in the subject matter.

69. The antagonistic and adverse interests are all before the Court by proper process.

70. Plaintiff has performed all conditions precedent which are required to be performed in establishing her right to bring this action.

WHEREFORE, Plaintiff requests that this Court:

1) Declare that the penalty imposed by § 196.161(1)(b), Fla. Stat., constitutes an excessive fine in violation of both the Eighth Amendment to the U.S. Constitution and Article I, § 17 of the Florida Constitution;

2) Reinstate Plaintiff's homestead exemption and limitation on assessments under Save Our Homes on the Watts Property retroactively to its origination;

- 3) Declare that the Tax Lien is of no force and effect; and
- 4) Enter an award of costs and such other relief as the Court deems appropriate.

COUNT 4 – DECLARATORY JUDGMENT

71. Plaintiff realleges and incorporates paragraphs 1 through 17 as though fully set forth herein.

72. This is a count for declaratory relief and damages against the Beckmeyer Estate.

73. The amount of damages sought exceeds \$50,000.00 exclusive of interest, attorneys' fees and costs.

74. On March 31, 2025, Marie V. Watts timely filed a Statement of Claim against the Beckmeyer Estate in Sarasota Circuit Court, *In Re: Estate of William J. Beckmeyer*, 2024 CP 5752.

75. The personal representative of the Beckmeyer Estate filed an Objection to Claim on April 9, 2025.

76. This independent action upon the claims of Marie V. Watts is brought pursuant to Section 733.705, Florida Statutes.

77. Ms. Watts and Dr. Beckmeyer were married and resided together at the Watts Property from 2016 on. Thus, Dr. Beckmeyer benefited from the homestead exemption received on the Watts Property.

78. Dr. Beckmeyer's failure to remove his homestead exemption on his prior residence while he was in the process of selling it, which he ultimately did in 2017, caused the alleged "violation" on the basis of which the Property Appraiser filed the Tax Lien at issue in this case and reset the assessment value of the Watts Property.

79. To the extent this Court finds that Marie V. Watts has any liability pursuant to the Tax Lien and/or loss of the 1994 assessment value due to the 2016 and 2017 exemption on the

Beckmeyer Property, the Beckmeyer Estate should be liable for 50%, if not all of the same rather than Ms. Watts. Specifically, the “family unit” that received the benefit was both Marie V. Watts and William Beckmeyer, not just Ms. Watts.

80. Accordingly, there is a bona fide, actual, present and practical need for a declaration.

81. The declaration will remedy a present, ascertained or ascertainable state of facts or present controversy as to a state of facts.

82. Some power, privilege or right of the Plaintiff is dependent upon the facts or the law applicable to the facts.

83. The parties have an actual, present, adverse and antagonistic interest in the subject matter.

84. The antagonistic and adverse interests are all before the Court by proper process.

85. Plaintiff has performed all conditions precedent which are required to be performed in establishing her right to bring this action.

WHEREFORE, Plaintiff requests that this Court:

1) Declare that to the extent the Tax Lien and/or new assessment value are found to be proper and enforceable, the Beckmeyer Estate should be responsible for some or all of that liability; and

2) Enter an award of damages, costs and such other relief as the Court deems appropriate.

BENTLEY GOODRICH KISON, P.A.

/s/ Morgan R. Bentley

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