

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

MARILUZ MELENDEZ,

Plaintiff,

v.

Case No.

PEDRO GARCIA, as Property Appraiser of
Miami-Dade County, Florida, PETER CAM,
as Tax Collector of Miami-Dade County,
Florida, and JIM ZINGALE, as Executive
Director of the Florida Department of Revenue,

Defendants.

COMPLAINT FOR DECLARATORY RELIEF

Plaintiff, Mariluz Melendez, sues Defendants, Pedro Garcia, as Property Appraiser of Miami-Dade County, Florida (“Appraiser”), Peter Cam, as Tax Collector of Miami-Dade 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 Miami-Dade County, Florida, and the recording of a tax lien. 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, Mariluz Melendez, who is also known as Mariluz Melendez Carril, is the owner of certain real property located at 6331 SW 164th Path in Miami, Florida and identified as Parcel No. 30-4929-023-0760 [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 his 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.

6. The Plaintiff applied for and received a homestead exemption on the Property in the 2005 tax year. She continued to receive a homestead exemption on the property through and including the 2020 tax year.

7. On February 1, 2022, Appraiser sent the Plaintiff a Notice of Intent to Lien, notifying her that the homestead exemption would be retroactively removed from the Property for the 2011 through 2020 tax years due to "rental of homestead." A copy of that Notice is attached as Exhibit "A."

8. On March 22, 2022, Appraiser recorded a tax lien against the Property. A copy of the lien is attached hereto as Exhibit "B."

9. From January 1, 2011 to and including January 1, 2020, the Plaintiff owned the Property and made it her permanent residence.

10. Section 196.161, Florida Statutes allows the Property Appraiser to file a tax lien against property of a taxpayer who, for any year within the prior ten years, was granted a homestead exemption to which they were not entitled.

11. However, pursuant to article VII, section 6 of the Florida Constitution and section 196.031(1), Florida Statutes, the Plaintiff was entitled to a homestead exemption on the Property in the ten years prior to the Property Appraiser's service of the Notice of Intent to Lien. Thus,

the Property Appraiser's retroactive removal of the Plaintiff's homestead exemption in the 2011-2020 tax years and the recording of a tax lien was unlawful.

WHEREFORE, Plaintiff demands that this Court enter an order reinstating the 2011 through 2020 homestead exemptions on the subject property, cancelling the 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.

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@johnsonlegalfi.com
Attorney for Plaintiff Mariluz Melendez

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